

# Staff Report

**TO:** Board of Directors

**FROM:** Marvin Davis, MBA, CPA, Finance Manager/Treasurer

**DATE:** August 25, 2021

**SUBJECT:** Quarterly Budget vs Actual Report (*Consent*)

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**FINANCE**

## **RECOMMENDATION:**

Review and receive the quarterly budget vs actual report for the period ending June 30, 2021.

## **BACKGROUND:**

Board policy and prudent oversight require frequent updates on the District's financial operations to ensure consistency with the fiscal spending plan. Finance prepares monthly updates to assist all departments in controlling costs.

The report provides an executive summary of the period to date activity and highlights significant transactions. The narrative segregates operating and non-operating revenues while analyzing expenses as a whole. Budgeted line item reporting ensures staff monitors actual and encumbrance spending for full compliance with procurement policy and procedures. In addition, we estimate cash balances and report treated and raw water consumption. A fiscal year-end forecast of revenues, expenses, and cash occurs during the next budgeting cycle commencing in June.

Timely financial reporting achieves the District's first strategic goal and demonstrates proactive management of our physical, financial, and human resources.

**BUDGETARY IMPACT:** N/A

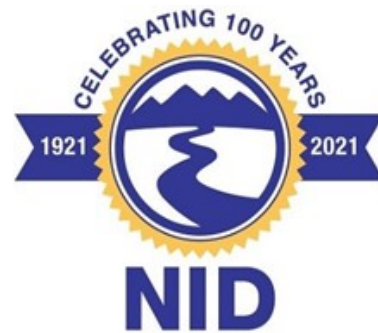
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Attachment(s): (1)

- June 30, 2021 Quarterly Budget vs Actual Report

# Nevada Irrigation District

Fiscal Year 2021  
Monthly Financial Report  
June 30, 2021



# Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **All Divisions**

Operating & Non Operating Budget:		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Expenses	Sal & Ben	-	32,630,873	14,943,015	-	45.8%	34,627,308	14,975,078	-	43.2%
	Equipment Maint	120,000	1,693,255	418,653	71,108	27.0%	1,833,041	495,096	50,345	29.8%
	Materials	-	2,199,000	846,974	43,298	40.5%	2,760,601	911,418	45,761	34.7%
	Consultants	1,191,641	3,779,600	868,049	1,563,114	48.9%	6,091,991	1,151,177	2,003,438	51.8%
	Contractors	15,445	920,700	792,786	425,003	130.1%	-	-	-	0.0%
	Legal Counsel	-	480,000	182,129	-	37.9%	435,500	122,564	-	28.1%
	Temporary Labor	69,693	522,500	65,039	50,393	19.5%	675,050	10,838	12,538	3.5%
	Other O&M	479,357	8,225,375	3,034,504	445,665	40.0%	8,831,563	1,977,935	266,470	25.4%
	Debt Service	-	3,945,435	2,964,338	-	75.1%	4,190,368	3,112,312	-	74.3%
	Fixed Assets	278,114	1,443,700	701,724	614,724	76.5%	2,621,289	636,657	876,680	57.7%
	Projects	17,164,642	11,235,000	6,404,679	8,506,592	52.5%	44,134,882	7,914,011	20,793,149	65.0%
	Transfer Outs	-	13,815,000	6,907,500	-	50.0%	13,894,500	7,197,250	-	51.8%
<b>Expenses Total</b>		<b>19,318,892</b>	<b>80,890,438</b>	<b>38,129,391</b>	<b>11,719,896</b>	<b>49.7%</b>	<b>120,096,093</b>	<b>38,504,336</b>	<b>24,048,380</b>	<b>52.1%</b>

Cash Balances	Unrestricted			Restricted		Total
	Water	Recreation	Hydro	CapFee	Loan	
<b>FY 2020 Unaudited</b>	30,210,135	924,047	56,671,136	7,193,458	611,180	95,609,956
<b>FY 2020</b>						
<b>Net Income Restricted</b>	8,707,632	1,092,479	229,528	-	-	10,029,639
<b>YTD Total</b>	<b>38,917,767</b>	<b>2,016,526</b>	<b>56,900,664</b>	<b>7,193,458</b>	<b>611,180</b>	<b>105,639,595</b>
<b>Less Encumbrances</b>	9,174,068	98,749	2,447,079			
<b>Unrestricted Available</b>	29,743,699	1,917,777	54,453,585			
			<b>Unrestricted Total \$97,834,957</b>			
			<b>Unrestricted Total Available \$86,115,061</b>			

## Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **All Divisions**

### Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2021	1111	2305			
2020	1104	1,859	3,502	2,338	8,803
2019	1299	1,547	3,334	1,833	8,014
2018	1125	1,359	3,422	2,151	8,058
2017	1051	1,247	3,419	2,174	7,891
2016	1019	1,207	3,182	1,839	7,248
2015	1160	1,435	2,562	1,744	6,901

% Change YTD 2021/2020      15.3%

### Raw Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2021	117,738	371			
2020	117,132	1,239	1,172	743	120,286
2019	113,857	593	474	461	115,385
2018	115,864	375	533	410	117,182
2017	115,187	121	876	932	117,116
2016	114,848	34	605	73	115,560
2015	113,507	249	0	268	114,024

% Change YTD 2021/2020      -0.2%

## **Executive Summary: Currently, the District is at 50% of the year.**

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The June 30, 2021 period end report analyzes six months of the fiscal year's transactions. Actuals are contrasted against the District's budget and a year over year analysis is provided as the timing of receipts and expenditures are not linear. The analytical format assist the reviewer in determining whether operations are tracking appropriately. The District finished the period with net income of \$10M consisting of \$7M from operating and \$3M from non operating results. Prior year net income at this juncture is \$11.4M consisting of \$2M from operating and \$9.4M from non operating.

### **Revenues:**

**Operating:** Water revenues are 57.1% of budget compared to 52.9% for the prior fiscal year. When compared to prior year levels, this amounts to an increase of \$1.4M driven by additional water sales (\$959K Trt, \$458K Raw). Recreation campgrounds are 78.4% of budget compared to 32.1% for the prior fiscal year with receipt levels up \$974K. Hydroelectric revenues are 35.3% of budget compared to 38.9% for the prior year with receipt levels up \$70K. Combie South PH is contracted with NCPA and proper recording of these receipts are forthcoming. Deer Creek revenues will commence after ownership transfer. Remaining conservative, the District decided not to budget for Bowman Transmission Line anticipating bankruptcy of the company.

**Non Operating:** Water revenues are 85.3% of budget compared to 68.3% for the prior fiscal. When compared to prior year levels, this amounts to a decrease of \$4.3M due to draw down of the 2016 bonds last year.

### **Expenses:**

**Operating and Non Operating:** Including encumbrances, current expenses are 49.7% of budget compared to 52.1% for the prior fiscal year. Excluding budgeted transfer outs, current spending levels (Actual + Encumbr) are less than prior (\$12.4M), being driven by less project spending (\$13.8M). Some categories appear high as many of them are not linear (contractors, debt, fixed assets). The District has 220 budgeted FTEs and currently at 45.8% of its labor budget. Regarding budget amendments, the District rolled over \$19.3M of prior approved budgets due to encumbrances and COVID delays. Absent these rollovers, there are no increases to the District's 2021 budget.

### **Cash Balances:**

Fiscal year 2020 cash balances(reserves) are estimated until completion of the independent financial statement audit. Excluding Improvement Districts, overall cash balances are approximately \$105.6M reflecting receipt of the fiscal year property tax installment. Currently, the unrestricted balance is \$97.8M and restricted balance is \$7.8M. Including outstanding commitments of the District (encumbrances), the unrestricted reserve balances are approximately \$86.1M.

### **Water Consumption:**

The District's treated water consumption is up 15.3% from the prior year. The District's raw water consumption is relatively flat from the prior year. The raw water demand commences in March.

## Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **All Divisions**

	Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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### Operating & Non Operating Budget:

<b>Revenues</b>	Water Division	-	43,580,910	24,897,556	-	57.1%	44,347,640	23,450,485	-	52.9%
	Recreation Division	-	2,330,303	1,826,599	-	78.4%	2,656,525	852,424	-	32.1%
	Hydroelectric Division	-	23,586,962	8,315,581	-	35.3%	21,195,975	8,244,932	-	38.9%
<b>Operating Revenues Total</b>		<b>-</b>	<b>69,498,175</b>	<b>35,039,736</b>	<b>-</b>	<b>50.4%</b>	<b>68,200,140</b>	<b>32,547,840</b>	<b>-</b>	<b>47.7%</b>

<b>Expenses</b>	Water Division	1,592,977	40,952,986	19,587,898	1,921,729	50.6%	46,473,456	18,859,074	2,328,804	45.6%
	Recreation Division	-	2,505,073	875,494	98,749	38.9%	2,658,924	760,559	3,432	28.7%
	Hydroelectric Division	561,273	18,697,379	7,511,319	1,192,826	45.2%	26,828,831	10,970,691	922,995	44.3%
<b>Operating Expenses Total</b>		<b>2,154,250</b>	<b>62,155,438</b>	<b>27,974,712</b>	<b>3,213,304</b>	<b>48.5%</b>	<b>75,961,211</b>	<b>30,590,324</b>	<b>3,255,231</b>	<b>44.6%</b>

Operating Income      7,065,024

1,957,516

<b>Revenues</b>	Water Division	1,060,091	14,138,778	12,961,794	-	85.3%	25,229,096	17,240,146	-	68.3%
	Recreation Division	-	315,000	157,500	-	50.0%	315,000	157,500	-	50.0%
<b>Non operating Revenues Total</b>		<b>1,060,091</b>	<b>14,453,778</b>	<b>13,119,294</b>	<b>-</b>	<b>84.6%</b>	<b>25,544,096</b>	<b>17,397,646</b>	<b>-</b>	<b>68.1%</b>

<b>Expenses</b>	Water Division	15,740,735	13,200,000	9,563,820	7,252,339	58.1%	37,520,315	6,924,068	19,139,159	69.5%
	Recreation Division	-	100,000	16,125	-	16.1%	287,000	204,532	-	71.3%
	Hydroelectric Division	1,423,907	5,435,000	574,734	1,254,253	26.7%	6,327,567	785,411	1,653,990	38.6%
<b>Non operating Expenses Total</b>		<b>17,164,642</b>	<b>18,735,000</b>	<b>10,154,679</b>	<b>8,506,592</b>	<b>52.0%</b>	<b>44,134,882</b>	<b>7,914,011</b>	<b>20,793,149</b>	<b>65.0%</b>

Non operating Income      2,964,615

9,483,634

Net Income      10,029,639

11,441,150

## Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **All Divisions**

### Treated Water Consumption (AF)

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2020	1104	1,859	3,502	2,338	8,803
2019	1299	1,547	3,334	1,833	8,014
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2017	115,187	121	876	932	117,116
2016	114,848	34	605	73	115,560
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Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Water Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
Operating	Revenues	-	43,580,910	24,897,556	-	57.1%	44,347,640	23,450,485	-	52.9%
	Expenses	1,592,977	40,952,986	19,587,898	1,921,729	50.6%	46,473,456	18,859,074	2,328,804	45.6%
	Operating Income			5,309,658				4,591,410		
Non Operating	Revenues	1,060,091	14,138,778	12,961,794	-	85.3%	25,229,096	17,240,146	-	68.3%
	Expenses	15,740,735	13,200,000	9,563,820	7,252,339	58.1%	37,520,315	6,924,068	19,139,159	69.5%
	Non operating Income			3,397,974				10,316,077		
	Net Income			8,707,632				14,907,487		
Operating Revenues	Treated Water	-	18,227,211	8,244,057	-	45.2%	18,697,086	7,284,083	-	39.0%
	Raw Water	-	8,024,763	7,761,698	-	96.7%	7,649,353	7,303,433	-	95.5%
	Supplemental Contract	-	436,198	260,834	-	59.8%	415,792	232,752	-	56.0%
	Interest Income	-	700,000	233,064	-	33.3%	1,100,000	782,758	-	71.2%
	New Connect/Install	-	159,236	132,995	-	83.5%	275,123	100,126	-	36.4%
	Other Revenue	-	637,636	379,076	-	59.5%	572,050	409,914	-	71.7%
	Reimbursable Costs	-	286,543	236,079	-	82.4%	245,371	57,979	-	23.6%
	Rents & Leases	-	99,973	73,091	-	73.1%	190,418	61,670	-	32.4%
	Sale of Timber	-	-	4,188	-	0.0%	310,653	-	-	0.0%
	Standby	-	150,171	69,213	-	46.1%	140,715	12,524	-	8.9%
	Grants - Operating	-	700,000	523,200	-	74.7%	600,000	229,781	-	38.3%
	Transfer In Operating	-	6,659,179	3,230,059	-	48.5%	14,151,079	6,975,466	-	49.3%
	Transfer In Operating Debt Service	-	7,500,000	3,750,000	-	50.0%	-	-	-	0.0%
<b>Operating Revenues Total</b>		-	<b>43,580,910</b>	<b>24,897,556</b>	-	<b>57.1%</b>	<b>44,347,640</b>	<b>23,450,485</b>	-	<b>52.9%</b>
Non Operating Revenues	Property Taxes	-	13,738,778	12,961,794	-	94.3%	13,120,875	12,405,989	-	94.6%
	Grants - Non operating	1,060,091	-	-	-	0.0%	1,219,051	160,406	-	13.2%
	Transfer In Bonds	-	-	-	-	0.0%	10,489,170	4,609,000	-	43.9%
	Transfer In Capital	-	400,000	-	-	0.0%	400,000	64,750	-	16.2%
<b>Non Operating Revenues Total</b>		<b>1,060,091</b>	<b>14,138,778</b>	<b>12,961,794</b>	-	<b>85.3%</b>	<b>25,229,096</b>	<b>17,240,146</b>	-	<b>68.3%</b>



Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Water Division**

Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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**Operating & Non Operating Budget:**

Operating Expenses	10113 Directors	-	209,749	89,629	-	42.7%	282,404	94,097	-	33.3%
	10114 Administration	-	-	-	-	0.0%	6,500,269	4,069,073	49,793	63.4%
	10115 Management	209,416	7,554,244	4,878,380	290,021	66.6%	1,989,128	818,424	287,677	55.6%
	10116 Watershed	167,555	1,292,252	656,977	228,913	60.7%	1,368,769	506,355	205,630	52.0%
	10117 Human Resources	-	522,726	240,561	-	46.0%	583,842	226,046	-	38.7%
	10118 Information Services	7,863	1,333,200	532,946	95,393	46.9%	1,155,962	330,796	20,155	30.4%
	10119 Safety	43,900	366,992	170,760	50,274	53.8%	643,869	229,251	87,153	49.1%
	10120 Communications	22,439	277,262	92,707	20,839	37.9%	-	-	-	0.0%
	10131 Cashiering	-	198,620	107,252	-	54.0%	214,365	98,513	-	46.0%
	10133 Customer Service	-	1,515,513	622,511	36,603	43.5%	1,748,292	680,569	30,845	40.7%
	10135 Accounting	166,140	1,080,042	559,332	187,764	60.0%	1,305,731	505,352	46,083	42.2%
	10151 Engineering	47,505	3,324,933	1,434,482	52,295	44.1%	4,162,310	1,543,870	549,309	50.3%
	10171 Water Operations	198,640	9,614,056	4,285,279	272,549	46.4%	10,572,437	3,959,711	410,337	41.3%
	10191 Maintenance	711,571	10,722,296	4,737,466	594,092	46.6%	12,866,008	4,466,702	559,193	39.1%
	10192 Vegetation	17,948	1,116,907	459,319	29,371	43.1%	1,270,978	561,190	5,627	44.6%
	10193 Purchasing	-	941,375	389,111	53,779	47.0%	995,676	379,416	77,003	45.8%
10195 Shop Operations	-	882,819	331,187	9,835	38.6%	813,416	389,709	-	47.9%	
<b>Operating Expenses Total</b>	<b>1,592,977</b>	<b>40,952,986</b>	<b>19,587,898</b>	<b>1,921,729</b>	<b>50.6%</b>	<b>46,473,456</b>	<b>18,859,074</b>	<b>2,328,804</b>	<b>45.6%</b>	
Non Operating Expenses	10114 Administration	-	-	-	-	0.0%	100,000	-	-	0.0%
	10115 Management	-	20,000	-	-	0.0%	63,918	-	-	0.0%
	10118 Information Services	1,084,546	10,000	204,306	837,825	95.2%	2,036,984	496,181	1,395,532	92.9%
	10119 Safety	-	-	-	-	0.0%	20,000	-	-	0.0%
	10151 Engineering	14,656,189	5,670,000	5,609,514	6,414,514	59.2%	35,299,413	6,427,887	17,743,627	68.5%
	Transfer Out Debt Service	-	7,500,000	3,750,000	-	50.0%	-	-	-	0.0%
<b>Non Operating Expenses Total</b>	<b>15,740,735</b>	<b>13,200,000</b>	<b>9,563,820</b>	<b>7,252,339</b>	<b>58.1%</b>	<b>37,520,315</b>	<b>6,924,068</b>	<b>19,139,159</b>	<b>69.5%</b>	

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Water Division**

Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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**Operating & Non Operating Budget:**

10113 Directors	51101 Salary	-	74,280	37,500	-	50.5%	74,257	37,350	-	50.3%
	51305 Air Ambulance	-	-	61	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	-	-	0.0%	600	149	-	24.8%
	51310 Medicare	-	1,077	785	-	72.9%	1,077	617	-	57.3%
	51312 Health Insurance	-	97,742	38,845	-	39.7%	131,105	41,552	-	31.7%
	51313 Life Insurance	-	608	154	-	25.3%	608	187	-	30.8%
	51314 Dental Insurance	-	7,740	1,722	-	22.3%	7,743	1,648	-	21.3%
	51315 Vision Insurance	-	972	438	-	45.0%	970	469	-	48.3%
	51317 Workers Comp	-	295	180	-	60.9%	297	179	-	60.3%
	51319 FICA	-	5,300	3,358	-	63.4%	4,612	2,639	-	57.2%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	4,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	750	-	0.0%	-	-	-	0.0%
	52604 Legal Fees	-	-	544	-	0.0%	-	2,688	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	40,000	50	-	0.1%
	52710 Office Supplies	-	3,350	2,361	-	70.5%	3,350	927	-	27.7%
	52711 Education/Training/Meals	-	12,000	2,301	-	19.2%	12,000	4,833	-	40.3%
52713 Utilities	-	1,785	630	-	35.3%	1,785	809	-	45.3%	
<b>10113 Directors Total</b>	-	<b>209,749</b>	<b>89,629</b>	-	<b>42.7%</b>	<b>282,404</b>	<b>94,097</b>	-	<b>33.3%</b>	
10114 Administration	51312 Health Insurance	-	-	-	-	0.0%	-	(23,165)	-	0.0%
	51313 Life Insurance	-	-	-	-	0.0%	21,000	6,500	-	31.0%
	51321 Health Benefit-Retirees	-	-	-	-	0.0%	1,000,000	490,214	-	49.0%
	51324 Opeb Net Arc	-	-	-	-	0.0%	342,000	335,000	-	98.0%
	52503 Equipment Maintenance	-	-	-	-	0.0%	53,789	20,180	23,791	81.7%
	52504 Materials	-	-	-	-	0.0%	15,700	1,843	-	11.7%
	52505 Safety	-	-	-	-	0.0%	-	18	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	78,900	15,191	26,002	52.2%
	52604 Legal Fees	-	-	-	-	0.0%	220,000	66,675	-	30.3%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	75,000	2,051	-	2.7%
	52703 Debt Service	-	-	-	-	0.0%	4,190,368	3,112,312	-	74.3%
	52704 Insurance	-	-	-	-	0.0%	290,600	3,071	-	1.1%
	52705 Disadvantaged Customer	-	-	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publcns, Spnsrshp	-	-	-	-	0.0%	53,408	4,735	-	8.9%
	52709 Outreach/Advertising/Notic	-	-	-	-	0.0%	30,000	7,593	-	25.3%
	52710 Office Supplies	-	-	-	-	0.0%	19,500	12,328	-	63.2%
52711 Education/Training/Meals	-	-	-	-	0.0%	5,000	199	-	4.0%	

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Water Division**

Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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**Operating & Non Operating Budget:**

10114 Administration	52713 Utilities	-	-	-	-	0.0%	95,004	14,328	-	15.1%
<b>10114 Administration Total</b>		-	-	-	-	<b>0.0%</b>	<b>6,500,269</b>	<b>4,069,073</b>	<b>49,793</b>	<b>63.4%</b>
10115 Management	51101 Salary	-	670,624	261,467	-	39.0%	806,931	535,934	-	66.4%
	51105 Overtime	-	1,000	149	-	14.9%	1,000	848	-	84.8%
	51201 Temporary Salary	-	-	2,327	-	0.0%	-	23,063	-	0.0%
	51305 Air Ambulance	-	-	396	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,169	479	-	41.0%	1,336	605	-	45.3%
	51310 Medicare	-	10,812	3,831	-	35.4%	11,700	8,123	-	69.4%
	51311 Pension Premiums	-	226,192	91,277	-	40.4%	285,654	112,161	-	39.3%
	51312 Health Insurance	-	136,839	65,372	-	47.8%	209,768	87,112	-	41.5%
	51313 Life Insurance	-	19,102	10,855	-	56.8%	6,604	2,777	-	42.0%
	51314 Dental Insurance	-	10,836	3,694	-	34.1%	12,388	4,658	-	37.6%
	51315 Vision Insurance	-	1,361	538	-	39.5%	1,552	728	-	46.9%
	51316 Long Term Disability	-	3,355	417	-	12.4%	3,631	550	-	15.2%
	51317 Workers Comp	-	5,219	1,102	-	21.1%	5,649	2,345	-	41.5%
	51318 Unemployment Insurance	-	10,000	2,270	-	22.7%	10,000	-	-	0.0%
	51319 FICA	-	250	47	-	18.7%	1,200	-	-	0.0%
	51321 Health Benefit-Retirees	-	906,426	481,806	-	53.2%	-	-	-	0.0%
	51324 Opeb Net Arc	-	342,000	-	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	150	-	-	0.0%	-	51	-	0.0%
	52503 Equipment Maintenance	-	55,094	15,578	20,849	66.1%	-	-	-	0.0%
	52504 Materials	-	3,000	104	-	3.5%	-	15,221	796	0.0%
	52603 Consulting/Contractor Fee	193,971	257,500	106,752	254,304	80.0%	566,815	15,639	286,881	53.4%
	52604 Legal Fees	-	315,000	34,360	-	10.9%	-	3,072	-	0.0%
	52608 Fed/St/Co Fees	-	30,450	35,159	-	115.5%	-	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	15,000	-	-	0.0%
	52703 Debt Service	-	3,945,435	2,964,338	-	75.1%	-	-	-	0.0%
	52704 Insurance	-	423,000	717,014	-	169.5%	-	-	-	0.0%
	52705 Disadvantaged Customer	-	5,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	33,130	38,368	-	115.8%	-	255	-	0.0%
	52710 Office Supplies	-	20,000	21,919	-	109.6%	10,000	474	-	4.7%
	52711 Education/Training/Meals	-	29,000	1,318	-	4.5%	39,200	4,125	-	10.5%
	52713 Utilities	-	92,300	16,870	-	18.3%	700	682	-	97.4%
	52615 Contractor Fees	15,445	-	576	14,869	100.0%	-	-	-	0.0%
<b>10115 Management Total</b>		<b>209,416</b>	<b>7,554,244</b>	<b>4,878,380</b>	<b>290,021</b>	<b>66.6%</b>	<b>1,989,128</b>	<b>818,424</b>	<b>287,677</b>	<b>55.6%</b>

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Operating & Non Operating Budget: **Water Division**

Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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**Operating & Non Operating Budget:**

10116 Watershed	51101 Salary	-	183,442	89,240	-	48.6%	114,351	55,199	-	48.3%
	51201 Temporary Salary	-	-	-	-	0.0%	-	19,224	-	0.0%
	51305 Air Ambulance	-	-	31	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	798	325	-	40.7%	399	227	-	56.8%
	51310 Medicare	-	2,660	1,298	-	48.8%	1,658	1,070	-	64.5%
	51311 Pension Premiums	-	64,260	31,046	-	48.3%	40,480	19,310	-	47.7%
	51312 Health Insurance	-	39,097	22,980	-	58.8%	26,221	12,148	-	46.3%
	51313 Life Insurance	-	1,501	682	-	45.4%	936	515	-	55.1%
	51314 Dental Insurance	-	3,096	1,014	-	32.7%	1,549	737	-	47.6%
	51315 Vision Insurance	-	389	156	-	40.2%	194	94	-	48.3%
	51316 Long Term Disability	-	825	116	-	14.0%	515	78	-	15.1%
	51317 Workers Comp	-	1,284	373	-	29.1%	800	311	-	38.9%
	51319 FICA	-	400	-	-	0.0%	-	195	-	0.0%
	52504 Materials	-	3,000	172	-	5.7%	10,300	1,906	-	18.5%
	52506 Small Tools	-	500	-	-	0.0%	500	120	-	24.1%
	52603 Consulting/Contractor Fee	167,555	980,000	134,845	71,242	18.0%	1,094,066	394,613	205,630	54.9%
	52604 Legal Fees	-	-	-	-	0.0%	-	608	-	0.0%
	52608 Fed/St/Co Fees	-	10,000	827	-	8.3%	10,000	-	-	0.0%
52609 Temporary Labor	-	-	-	-	0.0%	65,000	-	-	0.0%	
52711 Education/Training/Meals	-	1,000	-	-	0.0%	1,800	-	-	0.0%	
52615 Contractor Fees	-	-	373,871	157,671	0.0%	-	-	-	0.0%	
<b>10116 Watershed Total</b>	<b>167,555</b>	<b>1,292,252</b>	<b>656,977</b>	<b>228,913</b>	<b>60.7%</b>	<b>1,368,769</b>	<b>506,355</b>	<b>205,630</b>	<b>52.0%</b>	
10117 Human Resources	51101 Salary	-	267,151	134,198	-	50.2%	255,315	117,815	-	46.1%
	51105 Overtime	-	500	223	-	44.6%	1,000	39	-	3.9%
	51305 Air Ambulance	-	-	92	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	618	403	-	65.1%	618	367	-	59.4%
	51310 Medicare	-	3,874	1,962	-	50.6%	3,702	1,886	-	50.9%
	51311 Pension Premiums	-	93,583	46,760	-	50.0%	90,381	31,929	-	35.3%
	51312 Health Insurance	-	58,645	35,192	-	60.0%	78,663	31,384	-	39.9%
	51313 Life Insurance	-	2,186	1,229	-	56.2%	2,089	1,072	-	51.3%
	51314 Dental Insurance	-	4,644	1,566	-	33.7%	4,646	1,434	-	30.9%
	51315 Vision Insurance	-	583	281	-	48.3%	582	251	-	43.2%
	51316 Long Term Disability	-	1,202	234	-	19.5%	1,149	210	-	18.3%
	51317 Workers Comp	-	1,870	562	-	30.1%	1,787	493	-	27.6%

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Operating & Non Operating Budget: **Water Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10117 Human Resources	52504 Materials	-	100	-	-	0.0%	250	-	-	0.0%
	52603 Consulting/Contractor Fee	-	17,500	6,310	-	36.1%	19,000	4,229	-	22.3%
	52604 Legal Fees	-	51,000	4,151	-	8.1%	102,500	28,266	-	27.6%
	52706 Dues, Publcns, Spnsrshp	-	810	438	-	54.1%	1,200	-	-	0.0%
	52709 Outreach/Advertising/Notic	-	7,000	4,140	-	59.1%	5,000	3,692	-	73.8%
	52710 Office Supplies	-	7,000	1,583	-	22.6%	10,000	1,507	-	15.1%
	52711 Education/Training/Meals	-	3,500	812	-	23.2%	5,000	1,283	-	25.7%
	52713 Utilities	-	960	425	-	44.3%	960	188	-	19.6%
<b>10117 Human Resources Total</b>		-	<b>522,726</b>	<b>240,561</b>	-	<b>46.0%</b>	<b>583,842</b>	<b>226,046</b>	-	<b>38.7%</b>
10118 Information Services	51101 Salary	-	300,832	150,271	-	50.0%	303,998	153,852	-	50.6%
	51105 Overtime	-	15,000	5,942	-	39.6%	10,000	22,180	-	221.8%
	51305 Air Ambulance	-	-	92	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	501	265	-	52.8%	501	261	-	52.2%
	51310 Medicare	-	4,362	2,262	-	51.9%	4,408	2,541	-	57.6%
	51311 Pension Premiums	-	105,381	52,567	-	49.9%	107,645	35,686	-	33.2%
	51312 Health Insurance	-	58,645	23,539	-	40.1%	78,663	18,899	-	24.0%
	51313 Life Insurance	-	2,462	1,382	-	56.1%	2,488	1,029	-	41.4%
	51314 Dental Insurance	-	4,644	1,354	-	29.2%	4,646	684	-	14.7%
	51315 Vision Insurance	-	583	281	-	48.3%	582	219	-	37.6%
	51316 Long Term Disability	-	1,354	234	-	17.3%	1,368	182	-	13.3%
	51317 Workers Comp	-	2,106	635	-	30.2%	2,128	711	-	33.4%
	52501 Chemicals	-	225	108	-	48.0%	350	100	-	28.6%
	52503 Equipment Maintenance	-	428,105	83,847	816	19.8%	431,975	35,913	1,234	8.6%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	7,863	215,000	120,969	91,777	95.5%	33,200	4,317	4,075	25.3%
	52609 Temporary Labor	-	10,000	-	-	0.0%	-	3,963	12,538	0.0%
	52706 Dues, Publcns, Spnsrshp	-	360	-	-	0.0%	360	-	-	0.0%
	52710 Office Supplies	-	95,000	8,085	1,570	10.2%	105,700	36,486	1,806	36.2%
	52711 Education/Training/Meals	-	4,500	-	-	0.0%	4,500	-	-	0.0%
	52713 Utilities	-	29,640	13,086	1,230	48.3%	27,950	5,471	-	19.6%
	52904 Equipment Purchases	-	54,000	67,835	-	125.6%	35,000	8,303	502	25.2%
	52615 Contractor Fees	-	-	192	-	0.0%	-	-	-	0.0%
<b>10118 Information Services Total</b>		<b>7,863</b>	<b>1,333,200</b>	<b>532,946</b>	<b>95,393</b>	<b>46.9%</b>	<b>1,155,962</b>	<b>330,796</b>	<b>20,155</b>	<b>30.4%</b>
10119 Safety	51101 Salary	-	155,045	77,097	-	49.7%	151,664	77,325	-	51.0%

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**Operating & Non Operating Budget:**

10119 Safety	51306 Short Term Disability	-	334	369	-	110.6%	334	385	-	115.3%
	51310 Medicare	-	2,248	1,126	-	50.1%	2,199	1,041	-	47.3%
	51311 Pension Premiums	-	54,312	26,819	-	49.4%	53,689	20,826	-	38.8%
	51312 Health Insurance	-	39,097	23,518	-	60.2%	52,442	20,556	-	39.2%
	51313 Life Insurance	-	1,269	703	-	55.4%	1,241	775	-	62.4%
	51314 Dental Insurance	-	3,096	829	-	26.8%	3,097	952	-	30.7%
	51315 Vision Insurance	-	389	188	-	48.2%	388	203	-	52.4%
	51316 Long Term Disability	-	698	156	-	22.3%	682	167	-	24.5%
	51317 Workers Comp	-	12,404	3,869	-	31.2%	12,133	3,861	-	31.8%
	52505 Safety	-	11,000	2,330	-	21.2%	17,400	5,366	357	32.9%
	52603 Consulting/Contractor Fee	-	60,000	-	16,950	28.3%	76,500	11,839	80,794	121.1%
	52609 Temporary Labor	-	10,000	-	-	0.0%	15,000	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	12,000	986	-	8.2%	2,000	647	-	32.4%
	52710 Office Supplies	43,900	-	26,463	33,324	136.2%	250,000	83,111	-	33.2%
	52711 Education/Training/Meals	-	2,800	6,083	-	217.2%	2,800	1,356	6,003	262.8%
52713 Utilities	-	2,300	224	-	9.7%	2,300	841	-	36.6%	
<b>10119 Safety Total</b>	<b>43,900</b>	<b>366,992</b>	<b>170,760</b>	<b>50,274</b>	<b>53.8%</b>	<b>643,869</b>	<b>229,251</b>	<b>87,153</b>	<b>49.1%</b>	
10120 Communications	51101 Salary	-	69,200	32,203	-	46.5%	-	-	-	0.0%
	51201 Temporary Salary	-	40,000	20,363	-	50.9%	-	-	-	0.0%
	51306 Short Term Disability	-	167	210	-	126.0%	-	-	-	0.0%
	51310 Medicare	-	1,003	763	-	76.1%	-	-	-	0.0%
	51311 Pension Premiums	-	24,241	18,259	-	75.3%	-	-	-	0.0%
	51312 Health Insurance	-	19,548	8,569	-	43.8%	-	-	-	0.0%
	51313 Life Insurance	-	566	317	-	55.9%	-	-	-	0.0%
	51314 Dental Insurance	-	1,548	202	-	13.1%	-	-	-	0.0%
	51315 Vision Insurance	-	194	94	-	48.3%	-	-	-	0.0%
	51316 Long Term Disability	-	311	78	-	25.1%	-	-	-	0.0%
	51317 Workers Comp	-	484	220	-	45.4%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	22,439	55,000	1,600	20,839	29.0%	-	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	-	7,680	-	0.0%	-	-	-	0.0%
52709 Outreach/Advertising/Notic	-	65,000	2,149	-	3.3%	-	-	-	0.0%	
<b>10120 Communications Total</b>	<b>22,439</b>	<b>277,262</b>	<b>92,707</b>	<b>20,839</b>	<b>37.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
10131 Cashiering	51101 Salary	-	106,983	53,644	-	50.1%	104,335	51,725	-	49.6%
	51105 Overtime	-	500	51	-	10.3%	500	20	-	4.0%

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**Operating & Non Operating Budget:**

10131 Cashiering	51306 Short Term Disability	-	422	219	-	51.8%	422	213	-	50.4%
	51310 Medicare	-	1,551	781	-	50.4%	1,513	739	-	48.8%
	51311 Pension Premiums	-	37,476	18,613	-	49.7%	36,935	14,019	-	38.0%
	51312 Health Insurance	-	39,097	24,153	-	61.8%	52,521	23,659	-	45.0%
	51313 Life Insurance	-	876	489	-	55.8%	854	472	-	55.3%
	51314 Dental Insurance	-	3,096	1,152	-	37.2%	3,097	1,152	-	37.2%
	51315 Vision Insurance	-	389	188	-	48.2%	388	188	-	48.3%
	51316 Long Term Disability	-	481	139	-	28.9%	470	134	-	28.6%
	51317 Workers Comp	-	749	225	-	30.0%	730	216	-	29.6%
	52503 Equipment Maintenance	-	7,000	6,628	-	94.7%	7,000	3,824	-	54.6%
	52710 Office Supplies	-	-	969	-	0.0%	5,000	2,043	-	40.9%
	52711 Education/Training/Meals	-	-	-	-	0.0%	600	-	-	0.0%
<b>10131 Cashiering Total</b>	<b>-</b>	<b>198,620</b>	<b>107,252</b>	<b>-</b>	<b>54.0%</b>	<b>214,365</b>	<b>98,513</b>	<b>-</b>	<b>46.0%</b>	
10133 Customer Service	51101 Salary	-	571,837	291,469	-	51.0%	669,060	329,131	-	49.2%
	51105 Overtime	-	6,000	335	-	5.6%	3,000	1,755	-	58.5%
	51106 Double Time	-	2,000	-	-	0.0%	-	96	-	0.0%
	51144 Standby	-	5,000	-	-	0.0%	-	687	-	0.0%
	51305 Air Ambulance	-	-	336	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	882	652	-	74.0%	1,043	857	-	82.2%
	51310 Medicare	-	8,292	4,223	-	50.9%	9,701	4,813	-	49.6%
	51311 Pension Premiums	-	200,314	101,052	-	50.4%	236,847	89,157	-	37.6%
	51312 Health Insurance	-	166,816	87,667	-	52.6%	262,606	104,368	-	39.7%
	51313 Life Insurance	-	4,680	2,608	-	55.7%	5,476	2,993	-	54.6%
	51314 Dental Insurance	-	13,932	5,082	-	36.5%	15,485	6,561	-	42.4%
	51315 Vision Insurance	-	1,750	844	-	48.2%	1,941	937	-	48.3%
	51316 Long Term Disability	-	2,573	664	-	25.8%	3,011	729	-	24.2%
	51317 Workers Comp	-	4,237	1,290	-	30.4%	4,922	1,453	-	29.5%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	8,550	-	0.0%
	52501 Chemicals	-	10,000	2,902	-	29.0%	10,000	2,690	-	26.9%
	52503 Equipment Maintenance	-	10,000	-	-	0.0%	10,000	1,268	-	12.7%
	52504 Materials	-	43,800	1,534	8,067	21.9%	59,400	476	-	0.8%
	52505 Safety	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	29,000	2,388	-	8.2%	142,500	49,729	-	34.9%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	10,000	-	-	0.0%

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**Operating & Non Operating Budget:**

10133 Customer Service	52710 Office Supplies	-	282,500	70,527	-	25.0%	232,500	68,039	-	29.3%
	52711 Education/Training/Meals	-	2,400	298	-	12.4%	2,400	601	-	25.0%
	52713 Utilities	-	500	341	-	68.3%	500	99	-	19.7%
	52804 Bank Fees	-	8,000	1,086	-	13.6%	18,000	2,769	-	15.4%
	52902 Vehicle Purchases	-	-	-	-	0.0%	41,900	2,812	30,845	80.3%
	52904 Equipment Purchases	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52615 Contractor Fees	-	123,000	47,211	28,536	61.6%	-	-	-	0.0%
<b>10133 Customer Service Total</b>	<b>-</b>	<b>1,515,513</b>	<b>622,511</b>	<b>36,603</b>	<b>43.5%</b>	<b>1,748,292</b>	<b>680,569</b>	<b>30,845</b>	<b>40.7%</b>	
10135 Accounting	51101 Salary	-	624,575	309,815	-	49.6%	628,426	292,909	-	46.6%
	51105 Overtime	-	13,000	6,338	-	48.8%	13,000	6,069	-	46.7%
	51305 Air Ambulance	-	-	214	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	754	-	57.9%	1,302	703	-	54.0%
	51310 Medicare	-	9,056	4,744	-	52.4%	9,112	4,302	-	47.2%
	51311 Pension Premiums	-	218,789	108,574	-	49.6%	222,463	79,550	-	35.8%
	51312 Health Insurance	-	118,598	69,476	-	58.6%	183,547	51,169	-	27.9%
	51313 Life Insurance	-	5,112	2,645	-	51.7%	5,143	2,462	-	47.9%
	51314 Dental Insurance	-	10,836	3,392	-	31.3%	10,840	2,979	-	27.5%
	51315 Vision Insurance	-	1,361	656	-	48.2%	1,358	624	-	45.9%
	51316 Long Term Disability	-	2,811	531	-	18.9%	3,828	487	-	12.7%
	51317 Workers Comp	-	4,372	1,313	-	30.0%	5,399	1,245	-	23.1%
	52503 Equipment Maintenance	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52603 Consulting/Contractor Fee	96,447	51,600	15,598	137,372	103.3%	190,183	25,944	46,083	37.9%
	52604 Legal Fees	-	-	-	-	0.0%	-	800	-	0.0%
	52609 Temporary Labor	69,693	-	19,218	50,393	99.9%	-	-	-	0.0%
52706 Dues, Publctns, Spnsrshp	-	1,180	390	-	33.1%	1,180	930	-	78.8%	
52711 Education/Training/Meals	-	4,450	435	-	9.8%	4,450	1,385	-	31.1%	
52804 Bank Fees	-	10,000	15,239	-	152.4%	22,500	33,795	-	150.2%	
<b>10135 Accounting Total</b>	<b>166,140</b>	<b>1,080,042</b>	<b>559,332</b>	<b>187,764</b>	<b>60.0%</b>	<b>1,305,731</b>	<b>505,352</b>	<b>46,083</b>	<b>42.2%</b>	
10151 Engineering	51101 Salary	-	1,869,336	842,452	-	45.1%	1,843,914	906,784	-	49.2%
	51105 Overtime	-	20,000	8,007	-	40.0%	25,000	8,568	-	34.3%
	51201 Temporary Salary	-	-	420	-	0.0%	-	22,713	-	0.0%
	51305 Air Ambulance	-	-	551	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,961	1,137	-	58.0%	1,800	963	-	53.5%
	51310 Medicare	-	27,105	11,668	-	43.0%	26,737	12,993	-	48.6%



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**Operating & Non Operating Budget:**

10151 Engineering	51311 Pension Premiums	-	654,829	292,741	-	44.7%	652,746	247,209	-	37.9%
	51312 Health Insurance	-	343,406	172,495	-	50.2%	472,691	179,420	-	38.0%
	51313 Life Insurance	-	15,299	7,318	-	47.8%	15,091	7,711	-	51.1%
	51314 Dental Insurance	-	29,412	9,806	-	33.3%	27,874	9,719	-	34.9%
	51315 Vision Insurance	-	3,694	1,547	-	41.9%	3,493	1,672	-	47.9%
	51316 Long Term Disability	-	8,412	1,286	-	15.3%	8,298	1,372	-	16.5%
	51317 Workers Comp	-	82,729	21,668	-	26.2%	87,316	26,641	-	30.5%
	51318 Unemployment Insurance	-	-	407	-	0.0%	-	-	-	0.0%
	51319 FICA	-	3,000	26	-	0.9%	-	1,408	-	0.0%
	52501 Chemicals	-	10,000	2,902	-	29.0%	15,000	2,690	-	17.9%
	52503 Equipment Maintenance	-	30,000	18,550	1,858	68.0%	40,000	19,316	1,571	52.2%
	52504 Materials	-	40,000	(4,111)	-	-10.3%	134,348	7,108	34,348	30.9%
	52505 Safety	-	1,500	265	-	17.7%	5,000	(1,887)	-	-37.7%
	52506 Small Tools	-	1,000	788	-	78.8%	2,000	401	-	20.0%
	52603 Consulting/Contractor Fee	47,505	130,000	5,447	47,546	29.9%	585,302	52,409	510,151	96.1%
	52604 Legal Fees	-	-	2,784	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	2,800	-	0.0%	-	44	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	100,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	7,750	3,839	2,891	86.8%	15,000	2,053	3,239	35.3%
	52710 Office Supplies	-	9,000	5,057	-	56.2%	15,000	5,840	-	38.9%
	52711 Education/Training/Meals	-	3,000	1,764	-	58.8%	15,000	1,301	-	8.7%
	52713 Utilities	-	3,500	1,211	-	34.6%	700	634	-	90.6%
52901 Land/Easement Purchases	-	30,000	18,780	-	62.6%	30,000	26,791	-	89.3%	
52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	-	-	0.0%	
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%	
52615 Contractor Fees	-	-	2,880	-	0.0%	-	-	-	0.0%	
<b>10151 Engineering Total</b>	<b>47,505</b>	<b>3,324,933</b>	<b>1,434,482</b>	<b>52,295</b>	<b>44.1%</b>	<b>4,162,310</b>	<b>1,543,870</b>	<b>549,309</b>	<b>50.3%</b>	
10171 Water Operations	51101 Salary	-	3,486,300	1,752,333	-	50.3%	3,535,965	1,743,204	-	49.3%
	51105 Overtime	-	50,000	22,681	-	45.4%	50,000	26,986	-	54.0%
	51106 Double Time	-	60,000	27,761	-	46.3%	60,000	27,873	-	46.5%
	51144 Standby	-	165,000	84,447	-	51.2%	140,000	82,744	-	59.1%
	51201 Temporary Salary	-	66,560	26,664	-	40.1%	33,280	31,360	-	94.2%
	51305 Air Ambulance	-	-	1,285	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	6,923	4,112	-	59.4%	6,923	3,631	-	52.5%
	51310 Medicare	-	50,551	28,538	-	56.5%	51,271	28,650	-	55.9%

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**Operating & Non Operating Budget:**

10171 Water Operations	51311 Pension Premiums	-	1,221,251	604,001	-	49.5%	1,251,732	451,006	-	36.0%
	51312 Health Insurance	-	813,223	474,660	-	58.4%	1,129,206	436,249	-	38.6%
	51313 Life Insurance	-	28,532	15,745	-	55.2%	28,923	14,629	-	50.6%
	51314 Dental Insurance	-	66,564	26,652	-	40.0%	66,587	25,323	-	38.0%
	51315 Vision Insurance	-	8,359	3,970	-	47.5%	8,344	3,776	-	45.3%
	51316 Long Term Disability	-	15,688	3,286	-	20.9%	15,912	3,101	-	19.5%
	51317 Workers Comp	-	231,655	76,529	-	33.0%	243,522	75,903	-	31.2%
	51318 Unemployment Insurance	-	-	1,729	-	0.0%	-	952	-	0.0%
	51319 FICA	-	4,000	1,653	-	41.3%	-	1,849	-	0.0%
	52501 Chemicals	-	443,000	155,614	181,180	76.0%	420,000	142,927	198,664	81.3%
	52503 Equipment Maintenance	120,000	295,000	60,695	8,944	16.8%	446,577	157,510	16,681	39.0%
	52504 Materials	-	270,250	132,372	8,007	51.9%	341,603	115,701	8,437	36.3%
	52505 Safety	-	28,600	2,706	-	9.5%	33,600	880	-	2.6%
	52506 Small Tools	-	16,900	2,352	-	13.9%	29,500	14,386	3,076	59.2%
	52507 Water Purchase	-	700,000	-	-	0.0%	100,000	-	-	0.0%
	52603 Consulting/Contractor Fee	78,640	127,000	107,284	41,155	72.2%	329,951	40,125	19,824	18.2%
	52604 Legal Fees	-	8,000	-	-	0.0%	-	1,760	-	0.0%
	52608 Fed/St/Co Fees	-	439,700	168,058	-	38.2%	382,450	39,800	-	10.4%
	52609 Temporary Labor	-	80,000	-	-	0.0%	66,720	-	-	0.0%
	52704 Insurance	-	-	193	-	0.0%	-	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	6,700	2,125	-	31.7%	7,700	75	-	1.0%
	52710 Office Supplies	-	11,100	1,368	-	12.3%	18,000	1,408	-	7.8%
	52711 Education/Training/Meals	-	24,500	4,509	-	18.4%	35,000	7,827	-	22.4%
	52713 Utilities	-	644,000	359,442	-	55.8%	1,080,000	288,770	-	26.7%
52902 Vehicle Purchases	-	37,200	43,954	-	118.2%	204,000	54,878	111,606	81.6%	
52904 Equipment Purchases	-	93,000	34,837	33,264	73.2%	179,000	38,378	52,049	50.5%	
52915 Project: Non-Programmati	-	50,000	-	-	0.0%	126,671	98,051	-	77.4%	
52930 Program: Chem Tank/Pads	-	48,000	44,663	-	93.0%	135,000	-	-	0.0%	
52931 Program: Clarifiers	-	-	-	-	0.0%	15,000	-	-	0.0%	
52615 Contractor Fees	-	16,500	9,065	-	54.9%	-	-	-	0.0%	
<b>10171 Water Operations Total</b>	<b>198,640</b>	<b>9,614,056</b>	<b>4,285,279</b>	<b>272,549</b>	<b>46.4%</b>	<b>10,572,437</b>	<b>3,959,711</b>	<b>410,337</b>	<b>41.3%</b>	
10191 Maintenance	51101 Salary	-	4,067,454	1,907,778	-	46.9%	4,197,189	1,844,087	-	43.9%
	51105 Overtime	-	30,000	24,633	-	82.1%	30,000	24,014	-	80.0%
	51106 Double Time	-	15,000	4,009	-	26.7%	15,000	4,707	-	31.4%
	51201 Temporary Salary	-	167,000	96,986	-	58.1%	167,000	93,882	-	56.2%

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**Operating & Non Operating Budget:**

10191 Maintenance	51305 Air Ambulance	-	-	2,049	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	7,623	3,148	-	41.3%	7,623	2,891	-	37.9%
	51310 Medicare	-	60,211	32,229	-	53.5%	60,859	32,111	-	52.8%
	51311 Pension Premiums	-	1,492,853	635,381	-	42.6%	1,485,805	509,290	-	34.3%
	51312 Health Insurance	-	1,158,590	602,445	-	52.0%	1,654,418	561,344	-	33.9%
	51313 Life Insurance	-	33,984	16,572	-	48.8%	34,350	16,163	-	47.1%
	51314 Dental Insurance	-	97,524	34,059	-	34.9%	97,558	32,343	-	33.2%
	51315 Vision Insurance	-	12,247	5,335	-	43.6%	12,225	5,275	-	43.2%
	51316 Long Term Disability	-	18,686	4,121	-	22.1%	18,887	4,005	-	21.2%
	51317 Workers Comp	-	324,224	95,449	-	29.4%	327,370	96,086	-	29.4%
	51318 Unemployment Insurance	-	-	1,110	-	0.0%	-	2,939	-	0.0%
	51319 FICA	-	10,000	6,013	-	60.1%	-	4,577	-	0.0%
	52501 Chemicals	-	225,000	127,095	-	56.5%	250,000	81,568	-	32.6%
	52503 Equipment Maintenance	-	104,000	11,082	70	10.7%	104,000	12,768	66	12.3%
	52504 Materials	-	1,153,000	585,331	12,098	51.8%	1,399,000	614,715	628	44.0%
	52505 Safety	-	28,300	3,544	-	12.5%	28,300	9,072	-	32.1%
	52506 Small Tools	-	37,700	13,702	239	37.0%	54,500	16,314	-	29.9%
	52603 Consulting/Contractor Fee	-	50,000	10,737	3,037	27.5%	165,751	40,722	14,572	33.4%
	52604 Legal Fees	-	2,000	-	-	0.0%	4,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	9,044	-	36.2%	25,000	5,777	-	23.1%
	52706 Dues, Publctns, Spnsrshp	-	19,500	500	-	2.6%	21,984	4,884	-	22.2%
	52710 Office Supplies	-	31,200	3,287	-	10.5%	16,200	(1,191)	-	-7.4%
	52711 Education/Training/Meals	-	15,700	2,936	-	18.7%	15,700	7,363	-	46.9%
	52713 Utilities	-	84,500	50,682	-	60.0%	29,200	36,814	-	126.1%
	52902 Vehicle Purchases	278,114	442,000	329,431	357,650	95.4%	502,481	177,103	377,666	110.4%
	52904 Equipment Purchases	-	23,000	-	18,933	82.3%	400,357	214,641	149,678	91.0%
52915 Project: Non-Programmati	26,537	231,000	73,297	4,058	30.0%	441,251	703	6,274	1.6%	
52916 Program: Diversion, Holding	-	75,000	-	-	0.0%	300,000	-	-	0.0%	
52940 Program: Tank Restoration	400,000	400,000	601	183,000	23.0%	400,000	-	-	0.0%	
52941 Program: Road Restoration	-	50,000	-	-	0.0%	150,000	-	-	0.0%	
52942 Program: Pipeline Restoration	-	75,000	-	-	0.0%	350,000	-	-	0.0%	
52943 Program: Canal Restoration	6,920	75,000	-	7,020	8.6%	100,000	11,736	10,309	22.0%	
52615 Contractor Fees	-	80,000	44,879	7,987	66.1%	-	-	-	0.0%	
<b>10191 Maintenance Total</b>	<b>711,571</b>	<b>10,722,296</b>	<b>4,737,466</b>	<b>594,092</b>	<b>46.6%</b>	<b>12,866,008</b>	<b>4,466,702</b>	<b>559,193</b>	<b>39.1%</b>	
10192 Vegetation	51101 Salary	-	408,634	179,731	-	44.0%	422,099	232,376	-	55.1%

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**Operating & Non Operating Budget:**

10192 Vegetation	51105 Overtime	-	-	-	-	0.0%	-	355	-	0.0%
	51201 Temporary Salary	-	36,000	15,040	-	41.8%	35,000	13,648	-	39.0%
	51306 Short Term Disability	-	726	532	-	73.3%	726	933	-	128.5%
	51310 Medicare	-	5,925	270	-	4.6%	6,120	198	-	3.2%
	51311 Pension Premiums	-	143,144	62,329	-	43.5%	149,423	60,505	-	40.5%
	51312 Health Insurance	-	117,291	62,773	-	53.5%	157,564	64,532	-	41.0%
	51313 Life Insurance	-	3,344	1,627	-	48.7%	3,454	1,829	-	53.0%
	51314 Dental Insurance	-	9,288	3,075	-	33.1%	9,291	3,244	-	34.9%
	51315 Vision Insurance	-	1,166	485	-	41.6%	1,164	563	-	48.3%
	51316 Long Term Disability	-	1,839	400	-	21.7%	1,899	451	-	23.7%
	51317 Workers Comp	-	44,950	12,684	-	28.2%	46,431	16,064	-	34.6%
	51319 FICA	-	1,800	932	-	51.8%	-	846	-	0.0%
	52501 Chemicals	-	245,000	94,044	-	38.4%	255,000	117,729	-	46.2%
	52503 Equipment Maintenance	-	1,400	1,318	-	94.2%	2,200	19	-	0.9%
	52504 Materials	-	16,850	263	-	1.6%	18,000	1,445	-	8.0%
	52505 Safety	-	2,700	265	-	9.8%	2,700	453	-	16.8%
	52506 Small Tools	2,000	-	69	-	3.5%	-	1,334	-	0.0%
	52603 Consulting/Contractor Fee	15,948	30,000	20,738	6,966	60.3%	95,627	2,387	5,627	8.4%
	52604 Legal Fees	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	1,650	1,780	-	107.9%	-	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	1,675	-	-	0.0%	2,780	775	-	27.9%
	52710 Office Supplies	-	325	43	-	13.1%	1,000	110	-	11.0%
	52711 Education/Training/Meals	-	1,300	920	-	70.8%	2,300	400	-	17.4%
	52713 Utilities	-	700	-	-	0.0%	1,000	-	-	0.0%
	52902 Vehicle Purchases	-	23,000	-	22,405	97.4%	56,200	40,994	-	72.9%
	52615 Contractor Fees	-	17,200	-	-	0.0%	-	-	-	0.0%
<b>10192 Vegetation Total</b>		<b>17,948</b>	<b>1,116,907</b>	<b>459,319</b>	<b>29,371</b>	<b>43.1%</b>	<b>1,270,978</b>	<b>561,190</b>	<b>5,627</b>	<b>44.6%</b>
10193 Purchasing	51101 Salary	-	369,510	191,506	-	51.8%	368,624	182,649	-	49.5%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	990	-	99.0%
	51305 Air Ambulance	-	-	76	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	840	569	-	67.7%	840	515	-	61.3%
	51310 Medicare	-	5,358	2,710	-	50.6%	5,345	2,631	-	49.2%
	51311 Pension Premiums	-	129,439	63,087	-	48.7%	130,493	49,483	-	37.9%
	51312 Health Insurance	-	97,742	50,886	-	52.1%	131,105	49,358	-	37.6%
	51313 Life Insurance	-	3,024	1,689	-	55.8%	3,017	1,666	-	55.2%

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**Operating & Non Operating Budget:**

10193 Purchasing	51314 Dental Insurance	-	7,740	2,829	-	36.6%	7,743	2,829	-	36.5%
	51315 Vision Insurance	-	972	469	-	48.2%	970	469	-	48.3%
	51316 Long Term Disability	-	1,663	390	-	23.5%	1,659	390	-	23.5%
	51317 Workers Comp	-	2,587	763	-	29.5%	2,580	768	-	29.8%
	52501 Chemicals	-	200	88	14	50.7%	200	57	-	28.6%
	52503 Equipment Maintenance	-	10,000	75	-	0.8%	18,000	79	-	0.4%
	52504 Materials	-	67,500	20,460	929	31.7%	67,500	23,115	961	35.7%
	52505 Safety	-	70,700	4,164	269	6.3%	71,000	13,389	31,499	63.2%
	52506 Small Tools	-	40,000	4,544	-	11.4%	50,000	14,664	-	29.3%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	110,000	30,388	44,543	68.1%
	52706 Dues, Publcns, Spnsrshp	-	600	390	-	65.0%	600	390	-	65.0%
	52710 Office Supplies	-	18,500	2,406	-	13.0%	18,500	5,586	-	30.2%
	52711 Education/Training/Meals	-	2,500	-	-	0.0%	5,000	-	-	0.0%
	52713 Utilities	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52615 Contractor Fees	-	110,000	42,010	52,568	86.0%	-	-	-	0.0%
<b>10193 Purchasing Total</b>	<b>-</b>	<b>941,375</b>	<b>389,111</b>	<b>53,779</b>	<b>47.0%</b>	<b>995,676</b>	<b>379,416</b>	<b>77,003</b>	<b>45.8%</b>	
10195 Shop Operations	51101 Salary	-	263,435	116,852	-	44.4%	250,680	125,446	-	50.0%
	51105 Overtime	-	1,000	575	-	57.5%	1,500	73	-	4.8%
	51306 Short Term Disability	-	208	195	-	93.7%	208	199	-	95.5%
	51310 Medicare	-	3,820	1,714	-	44.9%	3,635	1,822	-	50.1%
	51311 Pension Premiums	-	92,281	35,180	-	38.1%	88,741	33,995	-	38.3%
	51312 Health Insurance	-	78,194	33,951	-	43.4%	105,042	41,085	-	39.1%
	51313 Life Insurance	-	2,156	689	-	32.0%	2,052	1,145	-	55.8%
	51314 Dental Insurance	-	6,192	1,844	-	29.8%	6,194	2,415	-	39.0%
	51315 Vision Insurance	-	778	234	-	30.1%	776	375	-	48.3%
	51316 Long Term Disability	-	1,185	177	-	14.9%	1,128	297	-	26.4%
	51317 Workers Comp	-	21,075	5,184	-	24.6%	17,548	5,584	-	31.8%
	52501 Chemicals	-	37,500	19,782	-	52.8%	25,000	17,303	-	69.2%
	52503 Equipment Maintenance	-	310,000	104,096	-	33.6%	187,500	142,229	-	75.9%
	52504 Materials	-	25,000	5,317	89	21.6%	58,000	11,768	-	20.3%
	52505 Safety	-	4,220	2,638	-	62.5%	4,220	1,853	-	43.9%
	52506 Small Tools	-	2,000	898	-	44.9%	3,000	956	-	31.9%
	52706 Dues, Publcns, Spnsrshp	-	2,075	678	-	32.7%	1,892	1,628	-	86.0%
52710 Office Supplies	-	1,400	182	-	13.0%	2,500	45	-	1.8%	
52711 Education/Training/Meals	-	2,500	-	-	0.0%	3,500	-	-	0.0%	

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Water Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10195 Shop Operations	52713 Utilities	-	2,800	1,003	-	35.8%	25,300	1,492	-	5.9%
	52904 Equipment Purchases	-	25,000	-	-	0.0%	25,000	-	-	0.0%
	52615 Contractor Fees	-	-	-	9,746	0.0%	-	-	-	0.0%
<b>10195 Shop Operations Total</b>		<b>-</b>	<b>882,819</b>	<b>331,187</b>	<b>9,835</b>	<b>38.6%</b>	<b>813,416</b>	<b>389,709</b>	<b>-</b>	<b>47.9%</b>
<b>Total Operating Expenses</b>		<b>1,592,977</b>	<b>40,952,986</b>	<b>19,587,898</b>	<b>1,921,729</b>	<b>50.6%</b>	<b>46,473,456</b>	<b>18,859,074</b>	<b>2,328,804</b>	<b>45.6%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Water Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10114 Administration	52915 Project: Non-Programmati	-	-	-	-	0.0%	100,000	-	-	0.0%
<b>10114 Administration Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10115 Management	52915 Project: Non-Programmati	-	20,000	-	-	0.0%	63,918	-	-	0.0%
<b>10115 Management Total</b>		<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>63,918</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10118 Information Services	52915 Project: Non-Programmati	1,084,546	10,000	204,306	837,825	95.2%	2,036,984	496,181	1,395,532	92.9%
<b>10118 Information Services Total</b>		<b>1,084,546</b>	<b>10,000</b>	<b>204,306</b>	<b>837,825</b>	<b>95.2%</b>	<b>2,036,984</b>	<b>496,181</b>	<b>1,395,532</b>	<b>92.9%</b>
10119 Safety	52915 Project: Non-Programmati	-	-	-	-	0.0%	20,000	-	-	0.0%
<b>10119 Safety Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10151 Engineering	52907 Program: Pipeline Rplc	93,015	1,860,000	598	93,015	4.8%	1,511,577	586,141	78,167	43.9%
	52908 Program: PRV Program	67,000	480,000	62,184	-	11.4%	160,000	-	-	0.0%
	52910 Program: Raw Water Rplc	293,757	1,250,000	605,909	155,602	49.3%	2,100,000	25,465	12,650	1.8%
	52911 Program: Backbone Ext	207,499	190,000	300,627	32,597	83.8%	1,713,723	2,532	16,024	1.1%
	52912 Program: Community Inves	916,232	-	4,500	-	0.5%	2,477,670	207,122	1,121,959	53.6%
	52913 Program: Extended CEQA	-	40,000	-	39,538	98.8%	13,915	13,332	-	95.8%
	52914 Program: Sediment Removl	1,487,055	-	109,082	924,625	69.5%	4,464,876	214,891	1,161,758	30.8%
	52915 Project: Non-Programmati	11,591,631	1,850,000	4,526,614	5,169,137	72.1%	22,857,652	5,378,404	15,353,069	90.7%
<b>10151 Engineering Total</b>		<b>14,656,189</b>	<b>5,670,000</b>	<b>5,609,514</b>	<b>6,414,514</b>	<b>59.2%</b>	<b>35,299,413</b>	<b>6,427,887</b>	<b>17,743,627</b>	<b>68.5%</b>
Transfer Out Debt Service	Transfer Out Debt Service	-	7,500,000	3,750,000	-	50.0%	-	-	-	0.0%
<b>Transfer Out Debt Service Total</b>		<b>-</b>	<b>7,500,000</b>	<b>3,750,000</b>	<b>-</b>	<b>50.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non Operating Expenses</b>		<b>15,740,735</b>	<b>13,200,000</b>	<b>9,563,820</b>	<b>7,252,339</b>	<b>58.1%</b>	<b>37,520,315</b>	<b>6,924,068</b>	<b>19,139,159</b>	<b>69.5%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
Operating	Revenues	-	2,330,303	1,826,599	-	78.4%	2,656,525	852,424	-	32.1%
	Expenses	-	2,505,073	875,494	98,749	38.9%	2,658,924	760,559	3,432	28.7%
	Operating Income			951,104				91,865		
Non Operating	Revenues	-	315,000	157,500	-	50.0%	315,000	157,500	-	50.0%
	Expenses	-	100,000	16,125	-	16.1%	287,000	204,532	-	71.3%
Non operating Income				<u>141,375</u>				<u>(47,032)</u>		
Net Income				1,092,479				44,833		
Operating Revenues	Scotts Flat	-	1,074,358	797,175	-	74.2%	1,206,318	387,241	-	32.1%
	Peninsula	-	194,443	131,787	-	67.8%	242,834	54,814	-	22.6%
	Orchard Springs	-	347,061	279,186	-	80.4%	367,148	101,491	-	27.6%
	Long Ravine	-	540,279	370,600	-	68.6%	558,440	150,320	-	26.9%
	Jackson Meadows	-	97,757	176,544	-	180.6%	205,000	124,733	-	60.8%
	Greenhorn	-	39,878	36,879	-	92.5%	45,206	1,173	-	2.6%
	Combie	-	36,527	34,428	-	94.3%	31,579	32,652	-	103.4%
<b>Operating Revenues Total</b>		<b>-</b>	<b>2,330,303</b>	<b>1,826,599</b>	<b>-</b>	<b>78.4%</b>	<b>2,656,525</b>	<b>852,424</b>	<b>-</b>	<b>32.1%</b>
Non Operating Revenues	Transfer In Capital	-	315,000	157,500	-	50.0%	315,000	157,500	-	50.0%
<b>Non Operating Revenues Total</b>		<b>-</b>	<b>315,000</b>	<b>157,500</b>	<b>-</b>	<b>50.0%</b>	<b>315,000</b>	<b>157,500</b>	<b>-</b>	<b>50.0%</b>
Operating Expenses	30250 General Recreation	-	2,003,757	734,994	46,227	39.0%	2,132,107	660,433	3,317	31.1%
	30254 Upper Division Recreation	-	501,316	140,500	52,523	38.5%	526,817	100,127	115	19.0%
<b>Operating Expenses Total</b>		<b>-</b>	<b>2,505,073</b>	<b>875,494</b>	<b>98,749</b>	<b>38.9%</b>	<b>2,658,924</b>	<b>760,559</b>	<b>3,432</b>	<b>28.7%</b>
Non Operating Expenses	30250 General Recreation	-	100,000	16,125	-	16.1%	287,000	204,532	-	71.3%
<b>Non Operating Expenses Total</b>		<b>-</b>	<b>100,000</b>	<b>16,125</b>	<b>-</b>	<b>16.1%</b>	<b>287,000</b>	<b>204,532</b>	<b>-</b>	<b>71.3%</b>



Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
30250 General Recreation	51101 Salary	-	489,114	237,316	-	48.5%	497,313	200,613	-	40.3%
	51105 Overtime	-	3,000	940	-	31.3%	5,000	272	-	5.4%
	51201 Temporary Salary	-	218,400	43,312	-	19.8%	211,640	29,581	-	14.0%
	51305 Air Ambulance	-	-	245	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	406	85	-	20.9%	406	67	-	16.4%
	51310 Medicare	-	7,092	4,093	-	57.7%	7,211	3,317	-	46.0%
	51311 Pension Premiums	-	171,336	84,102	-	49.1%	176,049	53,895	-	30.6%
	51312 Health Insurance	-	136,839	52,577	-	38.4%	183,547	43,560	-	23.7%
	51313 Life Insurance	-	4,003	2,299	-	57.4%	4,070	1,903	-	46.7%
	51314 Dental Insurance	-	10,836	1,706	-	15.7%	10,840	1,574	-	14.5%
	51315 Vision Insurance	-	1,361	567	-	41.6%	1,358	500	-	36.8%
	51316 Long Term Disability	-	2,201	464	-	21.1%	2,238	408	-	18.2%
	51317 Workers Comp	-	39,129	15,749	-	40.2%	39,785	12,928	-	32.5%
	51318 Unemployment Insurance	-	-	7,755	-	0.0%	-	31,298	-	0.0%
	51319 FICA	-	7,000	2,407	-	34.4%	-	1,772	-	0.0%
	51321 Health Benefit-Retirees	-	-	6,095	-	0.0%	-	7,481	-	0.0%
	51324 Opeb Net Arc	-	26,000	-	-	0.0%	26,000	26,000	-	100.0%
	52501 Chemicals	-	15,000	2,707	-	18.0%	15,000	2,371	-	15.8%
	52503 Equipment Maintenance	-	72,000	18,161	1,822	27.8%	72,000	26,934	568	38.2%
	52504 Materials	-	170,000	28,602	-	16.8%	170,000	20,522	-	12.1%
	52505 Safety	-	3,000	564	-	18.8%	3,000	504	-	16.8%
	52506 Small Tools	-	6,000	1,200	-	20.0%	3,500	102	-	2.9%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	105,400	80,711	2,749	79.2%
	52604 Legal Fees	-	15,000	-	-	0.0%	15,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	37,000	15,876	-	42.9%	37,000	5,249	-	14.2%
	52609 Temporary Labor	-	360,000	45,821	-	12.7%	289,950	6,876	-	2.4%
	52704 Insurance	-	19,240	-	-	0.0%	13,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	200	-	0.0%	-	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	7,000	2,152	-	30.7%	7,000	2,390	-	34.1%
	52710 Office Supplies	-	7,500	4,095	-	54.6%	58,000	33,528	-	57.8%
	52711 Education/Training/Meals	-	300	100	-	33.3%	300	-	-	0.0%
	52713 Utilities	-	140,000	58,058	-	41.5%	132,500	40,618	-	30.7%
	52804 Bank Fees	-	5,000	43,998	-	880.0%	45,000	25,461	-	56.6%
	52615 Contractor Fees	-	30,000	53,751	44,405	327.2%	-	-	-	0.0%
<b>30250 General Recreation Total</b>		-	<b>2,003,757</b>	<b>734,994</b>	<b>46,227</b>	<b>39.0%</b>	<b>2,132,107</b>	<b>660,433</b>	<b>3,317</b>	<b>31.1%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
30254 Upper Division Recreation	51101 Salary	-	119,382	73,321	-	61.4%	113,465	55,123	-	48.6%
	51105 Overtime	-	3,000	1,174	-	39.1%	3,000	165	-	5.5%
	51201 Temporary Salary	-	29,120	3,792	-	13.0%	28,600	-	-	0.0%
	51306 Short Term Disability	-	116	37	-	31.5%	116	41	-	35.6%
	51310 Medicare	-	1,731	1,199	-	69.2%	1,645	813	-	49.4%
	51311 Pension Premiums	-	41,820	24,855	-	59.4%	40,167	14,836	-	36.9%
	51312 Health Insurance	-	39,097	24,600	-	62.9%	52,442	19,575	-	37.3%
	51313 Life Insurance	-	977	616	-	63.0%	929	522	-	56.2%
	51314 Dental Insurance	-	3,096	1,365	-	44.1%	3,097	940	-	30.3%
	51315 Vision Insurance	-	389	230	-	59.2%	388	188	-	48.3%
	51316 Long Term Disability	-	537	177	-	33.0%	511	148	-	28.9%
	51317 Workers Comp	-	9,551	4,209	-	44.1%	9,077	3,098	-	34.1%
	51318 Unemployment Insurance	-	-	1,890	-	0.0%	-	1,104	-	0.0%
	51319 FICA	-	-	235	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52503 Equipment Maintenance	-	25,000	(116)	-	-0.5%	10,000	1,878	-	18.8%
	52504 Materials	-	30,000	339	-	1.1%	30,000	138	-	0.5%
	52505 Safety	-	1,000	-	-	0.0%	2,000	-	-	0.0%
	52506 Small Tools	-	3,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	45,000	53	115	0.4%
	52604 Legal Fees	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	9,000	2,121	-	23.6%	9,000	-	-	0.0%
	52609 Temporary Labor	-	72,500	-	-	0.0%	138,380	-	-	0.0%
	52704 Insurance	-	3,500	-	-	0.0%	3,500	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	-	344	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	500	-	-	0.0%	500	-	-	0.0%
	52713 Utilities	-	50,000	-	-	0.0%	25,000	-	-	0.0%
	52804 Bank Fees	-	-	43	-	0.0%	-	1,505	-	0.0%
	52615 Contractor Fees	-	50,000	69	52,523	105.2%	-	-	-	0.0%
<b>30254 Upper Division Recreation Total</b>		<b>-</b>	<b>501,316</b>	<b>140,500</b>	<b>52,523</b>	<b>38.5%</b>	<b>526,817</b>	<b>100,127</b>	<b>115</b>	<b>19.0%</b>
<b>Total Operating Expenses</b>		<b>-</b>	<b>2,505,073</b>	<b>875,494</b>	<b>98,749</b>	<b>38.9%</b>	<b>2,658,924</b>	<b>760,559</b>	<b>3,432</b>	<b>28.7%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Recreation Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
30250 General Recreation	52915 Project: Non-Programmati	-	100,000	16,125	-	16.1%	287,000	204,532	-	71.3%
<b>30250 General Recreation Total</b>		-	<b>100,000</b>	<b>16,125</b>	-	<b>16.1%</b>	<b>287,000</b>	<b>204,532</b>	-	<b>71.3%</b>
<b>Total Non Operating Expenses</b>		-	<b>100,000</b>	<b>16,125</b>	-	<b>16.1%</b>	<b>287,000</b>	<b>204,532</b>	-	<b>71.3%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
Operating	Revenues	-	23,586,962	8,315,581	-	35.3%	21,195,975	8,244,932	-	38.9%
	Expenses	561,273	18,697,379	7,511,319	1,192,826	45.2%	26,828,831	10,970,691	922,995	44.3%
Non Operating	Expenses	1,423,907	5,435,000	574,734	1,254,253	26.7%	6,327,567	785,411	1,653,990	38.6%
				Net Income			(3,511,171)			
Operating Revenues	Chicago Park Powerhouse	-	9,944,153	3,577,074	-	36.0%	8,887,180	3,522,081	-	39.6%
	Rollins Powerhouse	-	5,524,529	1,987,264	-	36.0%	4,937,322	1,950,277	-	39.5%
	Dutch Flat Powerhouse	-	5,524,529	1,976,037	-	35.8%	4,937,322	1,952,006	-	39.5%
	Bowman Powerhouse	-	1,104,906	369,884	-	33.5%	987,464	382,768	-	38.8%
	Deer Creek Powerhouse	-	798,301	-	-	0.0%	798,301	-	-	0.0%
	Combie South Powerhouse	-	290,544	95,606	-	32.9%	235,422	218,264	-	92.7%
	Scotts Flat Powerhouse	-	250,000	199,789	-	79.9%	239,964	70,677	-	29.5%
	Combie North Powerhouse	-	150,000	22,266	-	14.8%	108,000	45,954	-	42.6%
	Bowman Transmission Line	-	-	87,660	-	0.0%	65,000	102,904	-	158.3%
<b>Operating Revenues Total</b>		<b>-</b>	<b>23,586,962</b>	<b>8,315,581</b>	<b>-</b>	<b>35.3%</b>	<b>21,195,975</b>	<b>8,244,932</b>	<b>-</b>	<b>38.9%</b>
Operating Expenses	50112 Hydro Admin	512,298	11,739,997	4,987,418	832,408	47.5%	19,035,265	8,839,212	530,359	49.2%
	50161 Hydro Operations	-	2,882,257	894,772	16,876	31.6%	3,510,003	872,649	48,530	26.2%
	50167 Hydro Maintenance	48,975	4,075,125	1,629,130	343,542	47.8%	4,283,563	1,258,830	344,106	37.4%
<b>Operating Expenses Total</b>		<b>561,273</b>	<b>18,697,379</b>	<b>7,511,319</b>	<b>1,192,826</b>	<b>45.2%</b>	<b>26,828,831</b>	<b>10,970,691</b>	<b>922,995</b>	<b>44.3%</b>
Non Operating Expenses	50112 Hydro Admin	1,423,907	5,435,000	574,734	1,254,253	26.7%	6,327,567	785,411	1,653,990	38.6%
<b>Non Operating Expenses Total</b>		<b>1,423,907</b>	<b>5,435,000</b>	<b>574,734</b>	<b>1,254,253</b>	<b>26.7%</b>	<b>6,327,567</b>	<b>785,411</b>	<b>1,653,990</b>	<b>38.6%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
50112 Hydro Admin	51101 Salary	-	759,997	359,149	-	47.3%	783,709	316,780	-	40.4%
	51105 Overtime	-	2,000	422	-	21.1%	2,000	295	-	14.8%
	51106 Double Time	-	500	-	-	0.0%	500	-	-	0.0%
	51201 Temporary Salary	-	25,520	8,514	-	33.4%	62,400	40,256	-	64.5%
	51305 Air Ambulance	-	-	826	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,211	560	-	46.2%	1,131	508	-	44.9%
	51310 Medicare	-	11,020	5,271	-	47.8%	11,364	5,233	-	46.0%
	51311 Pension Premiums	-	274,027	123,849	-	45.2%	277,433	96,981	-	35.0%
	51312 Health Insurance	-	136,839	72,799	-	53.2%	183,824	62,232	-	33.9%
	51313 Life Insurance	-	6,220	4,285	-	68.9%	6,414	3,837	-	59.8%
	51314 Dental Insurance	-	10,836	3,807	-	35.1%	10,840	4,017	-	37.1%
	51315 Vision Insurance	-	1,361	634	-	46.6%	1,358	616	-	45.3%
	51316 Long Term Disability	-	3,420	522	-	15.3%	3,527	485	-	13.8%
	51317 Workers Comp	-	19,460	5,884	-	30.2%	22,758	5,720	-	25.1%
	51319 FICA	-	-	131	-	0.0%	-	8	-	0.0%
	51321 Health Benefit-Retirees	-	117,630	60,034	-	51.0%	-	63,938	-	0.0%
	51324 Opeb Net Arc	-	99,000	-	-	0.0%	99,000	99,000	-	100.0%
	52501 Chemicals	-	85,000	43,785	-	51.5%	85,000	30,487	-	35.9%
	52503 Equipment Maintenance	-	36,000	10,452	3,206	37.9%	56,000	7,906	3,096	19.6%
	52504 Materials	-	10,000	344	-	3.4%	20,000	671	-	3.4%
	52505 Safety	-	8,500	869	-	10.2%	6,000	6,865	-	114.4%
	52506 Small Tools	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52603 Consulting/Contractor Fee	512,298	1,581,000	287,543	812,771	52.6%	1,676,089	336,232	527,263	51.5%
	52604 Legal Fees	-	75,000	140,290	-	187.1%	75,000	18,695	-	24.9%
	52607 Franchise Fees	-	81,024	21,085	-	26.0%	92,800	17,571	-	18.9%
	52608 Fed/St/Co Fees	-	1,137,932	537,448	-	47.2%	1,053,618	428,103	-	40.6%
	52704 Insurance	-	550,000	-	-	0.0%	220,000	128	-	0.1%
	52706 Dues, Publctns, Spnsrshp	-	27,500	12,497	-	45.4%	27,500	23,313	-	84.8%
	52710 Office Supplies	-	26,000	2,430	-	9.3%	26,000	7,411	-	28.5%
	52711 Education/Training/Meals	-	30,000	7,590	-	25.3%	30,000	4,403	-	14.7%
	52713 Utilities	-	161,500	54,851	-	34.0%	161,500	60,271	-	37.3%
	52901 Land/Easement Purchases	-	50,000	5,000	-	10.0%	75,000	-	-	0.0%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	40,000	-	-	0.0%
	52904 Equipment Purchases	-	25,000	12,476	2,518	60.0%	25,000	-	-	0.0%

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
50112 Hydro Admin	54000 Transfer Out	-	6,315,000	3,157,500	-	50.0%	13,894,500	7,197,250	-	51.8%
	52615 Contractor Fees	-	26,500	46,570	13,913	228.2%	-	-	-	0.0%
<b>50112 Hydro Admin Total</b>		<b>512,298</b>	<b>11,739,997</b>	<b>4,987,418</b>	<b>832,408</b>	<b>47.5%</b>	<b>19,035,265</b>	<b>8,839,212</b>	<b>530,359</b>	<b>49.2%</b>
50161 Hydro Operations	51101 Salary	-	1,370,140	484,721	-	35.4%	1,374,648	515,213	-	37.5%
	51105 Overtime	-	75,000	15,904	-	21.2%	75,000	14,058	-	18.7%
	51106 Double Time	-	20,000	4,949	-	24.7%	20,000	3,138	-	15.7%
	51144 Standby	-	32,000	16,923	-	52.9%	32,000	17,188	-	53.7%
	51201 Temporary Salary	-	20,000	-	-	0.0%	20,000	-	-	0.0%
	51306 Short Term Disability	-	1,302	563	-	43.2%	1,302	622	-	47.8%
	51310 Medicare	-	19,867	7,450	-	37.5%	19,932	8,069	-	40.5%
	51311 Pension Premiums	-	479,960	171,501	-	35.7%	486,625	143,307	-	29.4%
	51312 Health Insurance	-	264,558	107,923	-	40.8%	367,649	120,941	-	32.9%
	51313 Life Insurance	-	11,213	4,450	-	39.7%	11,250	4,668	-	41.5%
	51314 Dental Insurance	-	21,672	6,183	-	28.5%	21,680	7,000	-	32.3%
	51315 Vision Insurance	-	2,722	964	-	35.4%	2,717	1,047	-	38.5%
	51316 Long Term Disability	-	6,166	799	-	13.0%	6,186	871	-	14.1%
	51317 Workers Comp	-	47,407	11,255	-	23.7%	47,563	11,975	-	25.2%
	52501 Chemicals	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52503 Equipment Maintenance	-	107,250	19,714	-	18.4%	107,100	3,424	-	3.2%
	52504 Materials	-	46,000	5,860	-	12.7%	46,000	4,531	-	9.9%
	52505 Safety	-	35,000	3,170	-	9.1%	35,000	3,239	-	9.3%
	52506 Small Tools	-	25,000	731	-	2.9%	12,000	1,028	-	8.6%
	52603 Consulting/Contractor Fee	-	18,000	973	979	10.8%	159,000	10,873	28,130	24.5%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	52	-	0.0%
	52710 Office Supplies	-	10,000	151	-	1.5%	5,000	471	-	9.4%
	52711 Education/Training/Meals	-	40,000	5,100	-	12.8%	40,000	935	-	2.3%
	52713 Utilities	-	6,000	-	-	0.0%	6,000	-	-	0.0%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	80,000	-	-	0.0%
	52904 Equipment Purchases	-	67,000	22,601	15,897	57.5%	532,351	-	20,400	3.8%
	52615 Contractor Fees	-	115,000	2,888	-	2.5%	-	-	-	0.0%
<b>50161 Hydro Operations Total</b>		<b>-</b>	<b>2,882,257</b>	<b>894,772</b>	<b>16,876</b>	<b>31.6%</b>	<b>3,510,003</b>	<b>872,649</b>	<b>48,530</b>	<b>26.2%</b>
50167 Hydro Maintenan	51101 Salary	-	1,354,575	638,123	-	47.1%	1,377,052	615,299	-	44.7%

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
50167 Hydro Maintenance	51105 Overtime	-	70,000	20,755	-	29.6%	75,000	26,392	-	35.2%
	51106 Double Time	-	15,000	1,019	-	6.8%	16,000	2,101	-	13.1%
	51201 Temporary Salary	-	67,620	18,311	-	27.1%	99,840	5,248	-	5.3%
	51306 Short Term Disability	-	2,086	1,623	-	77.8%	1,862	1,456	-	78.2%
	51310 Medicare	-	19,641	10,217	-	52.0%	19,967	9,559	-	47.9%
	51311 Pension Premiums	-	474,508	230,908	-	48.7%	487,476	171,680	-	35.2%
	51312 Health Insurance	-	255,438	124,515	-	48.7%	367,649	118,193	-	32.1%
	51313 Life Insurance	-	11,086	5,695	-	51.4%	11,270	5,591	-	49.6%
	51314 Dental Insurance	-	21,672	7,522	-	34.7%	21,680	7,056	-	32.5%
	51315 Vision Insurance	-	2,722	1,172	-	43.1%	2,717	1,188	-	43.7%
	51316 Long Term Disability	-	6,096	975	-	16.0%	6,197	988	-	15.9%
	51317 Workers Comp	-	52,181	16,028	-	30.7%	47,646	14,746	-	30.9%
	51319 FICA	-	-	-	-	0.0%	-	325	-	0.0%
	52501 Chemicals	-	7,500	2,448	-	32.6%	7,500	-	-	0.0%
	52503 Equipment Maintenance	-	264,500	81,705	54,393	51.5%	272,500	58,358	2,981	22.5%
	52504 Materials	-	320,500	70,386	14,108	26.4%	390,500	92,259	590	23.8%
	52505 Safety	-	40,000	5,996	-	15.0%	40,000	2,417	5,602	20.0%
	52506 Small Tools	-	30,000	3,184	277	11.5%	30,000	4,677	-	15.6%
	52603 Consulting/Contractor Fee	48,975	178,000	46,116	58,174	45.9%	618,707	35,777	201,000	38.3%
	52704 Insurance	-	-	291	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	5,000	-	-	0.0%	5,000	8,011	-	160.2%
	52711 Education/Training/Meals	-	35,000	6,508	-	18.6%	35,000	4,751	-	13.6%
	52902 Vehicle Purchases	-	335,000	134,863	144,967	83.5%	185,000	72,758	82,967	84.2%
	52904 Equipment Purchases	-	154,500	31,948	19,091	33.0%	165,000	-	50,966	30.9%
	52615 Contractor Fees	-	352,500	168,823	52,533	62.8%	-	-	-	0.0%
<b>50167 Hydro Maintenance Total</b>		<b>48,975</b>	<b>4,075,125</b>	<b>1,629,130</b>	<b>343,542</b>	<b>47.8%</b>	<b>4,283,563</b>	<b>1,258,830</b>	<b>344,106</b>	<b>37.4%</b>
<b>Total Operating Expenses</b>		<b>561,273</b>	<b>18,697,379</b>	<b>7,511,319</b>	<b>1,192,826</b>	<b>45.2%</b>	<b>26,828,831</b>	<b>10,970,691</b>	<b>922,995</b>	<b>44.3%</b>

Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
50112 Hydro Admin	52915 Project: Non-Programmati	263,611	250,000	12,049	263,611	53.7%	713,821	165,861	424,081	82.6%
	52920 Program: Ph Improvements	461,253	1,925,000	287,317	624,011	38.2%	2,229,804	331,516	631,426	43.2%
	52921 Program: Reserv, Dam, Wa	407,667	2,660,000	265,368	285,254	17.9%	2,468,942	288,035	531,303	33.2%
	52922 Program: Lower Div Wtrwy	-	100,000	-	-	0.0%	450,000	-	-	0.0%
	52923 Program: Upper Div Wtrwy	200,000	300,000	-	-	0.0%	200,000	-	-	0.0%
	52924 Program: SCADA Com Upgrd	91,376	200,000	10,000	81,376	31.4%	265,000	-	67,180	25.4%
<b>50112 Hydro Admin Total</b>		<b>1,423,907</b>	<b>5,435,000</b>	<b>574,734</b>	<b>1,254,253</b>	<b>26.7%</b>	<b>6,327,567</b>	<b>785,411</b>	<b>1,653,990</b>	<b>38.6%</b>
<b>Total Non Operating Expenses</b>		<b>1,423,907</b>	<b>5,435,000</b>	<b>574,734</b>	<b>1,254,253</b>	<b>26.7%</b>	<b>6,327,567</b>	<b>785,411</b>	<b>1,653,990</b>	<b>38.6%</b>



**Nevada Irrigation District (June 2021)**  
 Fiscal Year 2021: 50% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance
Water	10115 Management	52915 Project: Non-Programmatic	2021 Budget		20,000			
		52915 Project: Non-Programmatic Sum			20,000			20,000
Water	10118 Information Services	52915 Project: Non-Programmatic	2295 FINANCIAL SYSTEMS IMPLMNT	1,084,546	10,000	204,306	837,825	
		52915 Project: Non-Programmatic Sum		1,084,546	10,000	204,306	837,825	52,415
Water	10151 Engineering	52907 Program: Pipeline Rplc	2021 Budget		1,860,000			
			2071 LIDSTER/COUNTRY CLUB	93,015	-	598	93,015	
		52907 Program: Pipeline Rplc Sum		93,015	1,860,000	598	93,015	1,859,402
Water	10151 Engineering	52908 Program: PRV	2021 Budget		480,000			
			2370 BERGGREN LANE PRV RPLCMNT	67,000	-	62,184	-	
		52908 Program: PRV Sum		67,000	480,000	62,184	-	484,816
Water	10151 Engineering	52910 Program: Raw Water Rplc	2021 Budget		1,250,000			
			1031 DOTY N.CANAL REPL SIPHON1	14,587	-	432,034	13,632	
			1098 SANTINI SIPHON 1&2 RPLMT	93,500	-	104,506	1,000	
			2419 SOUTH YUBA CANAL EVAL	179,917	-	62,920	140,970	
			6898 RAW WTR INTERTIE W/PCWA	5,753				
			8099-4 MABEN REHAB PHASE IV		-	6,448	-	
		52910 Program: Raw Water Rplc Sum		293,757	1,250,000	605,909	155,602	782,246
Water	10151 Engineering	52911 Program: Backbone Ext	2021 Budget		-			
			2255 E GEORGE TO LWW BEP	207,499	190,000	300,627	32,597	
		52911 Program: Backbone Ext Sum		207,499	190,000	300,627	32,597	64,275
Water	10151 Engineering	52912 Program: Community Inves	2021 Budget		-			
			2181 LOMA RICA DRIVE DFWLE	916,232	-	4,500	-	
		52912 Program: Community Inves Sum		916,232	-	4,500	-	911,732
Water	10151 Engineering	52913 Program: Extended CEQA	2021 Budget		40,000			
			6593-2 BANNER CASCADE EXT CEQA		-	-	39,538	
		52913 Program: Extended CEQA Sum			40,000	-	39,538	462
Water	10151 Engineering	52914 Program: Sediment Removl	2021 Budget		-			
			2090 LOMA RICA RES SDMNT RMVL	51,359	-	477	51,546	
			2135 COMBIE RES DWR GRANT-MERC	1,348,994	-	46,030	791,324	
			2213 DUTCH FLAT SEDIMENT RMVL	61,866	-	-	61,866	
			2500 RESERVOIRS SEDIMENT STUDY		-	62,575	-	
			8301 MERCURY REMOVAL DEMO	4,947				
			8515 GHORN CRK SEDIMENT REMV	19,889	-	-	19,889	

**Nevada Irrigation District (June 2021)**  
 Fiscal Year 2021: 50% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10151 Engineering	52914 Program: Sediment Removl Sum		1,487,055	-	109,082	924,625	453,348	
		52915 Project: Non-Programmatic				100,000			
			2375 LOMA RICA WTP-CLEAR WELL EXP		21,865	600,000	-	21,865	
			2378 LOMA RICA WTP MODIFY CT			150,000			
			6746 COMBIE PHASE 1 BYPASS		4,163,816	400,000	3,332,243	248,268	
			6971 ALTA SIERRA TANK REPLCMNT		6,713,154	(350,000)	1,087,243	4,283,187	
			6996 LWW WTP-UPGRADE BEDs, ETC.			600,000			
			7013 CENTENNIAL WATER SUPPLY		553,942	50,000	10,626	551,993	
			7032 HEMPHILL DIVERSION/FISH		138,854	300,000	96,503	63,824	
			52915 Project: Non-Programmatic Sum		11,591,631	1,850,000	4,526,614	5,169,137	3,745,880
		<b>Water Total</b>				<b>15,740,735</b>	<b>5,700,000</b>	<b>5,813,819</b>	<b>7,252,339</b>
Recreation	30250 General Recreation	52915 Project: Non-Programmatic			100,000				
			2021 Budget			-	16,125	-	
			2302 GREENHORN SEWER RPLCMNT						
	52915 Project: Non-Programmatic Sum				100,000	16,125	-	83,875	
<b>Recreation Total</b>					<b>100,000</b>	<b>16,125</b>	<b>-</b>	<b>83,875</b>	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic			250,000				
			2021 Budget			-	6,033	-	
			2177 KLOVE TOWER UPGRADES						
			2432 HYDRO OFFICE DESIGN/CONST		17,990	-	5,460	17,990	
			6947 LOMA RICA HYDROELECTRIC		245,621	-	-	245,621	
			8464 DEER CRK/SO YUBA CNL ACQ					556	-
			52915 Project: Non-Programmatic Sum		263,611	250,000	12,049	263,611	237,951
		52920 Program: Ph Improvements		2021 Budget		1,925,000			
			2164 CPPH FIRE SUPPRESSION UPG		84,833	-	10,654	84,833	
			2168 CSPH ELECTRICAL UPGRADES			-	3,980	262	
			2234 BOWMAN PH GOVERNOR		14,700	-	1,365	12,558	
			2240 DF PH FIRE SUPP UPGRADE		19,159	-	8,076	19,159	
			2290 DEER CREEK PH UPGRADES		46,269	-	8,144	29,870	
			2306 SFPH CAISO METER		20,455	-	5,981	20,455	
			2348 DFPH BALANCE OF PLANT		13,395	-	4,923	13,634	
			2351 RPH OCB REPLACEMENT		121,881	-	18,537	124,647	
			2353 CPPH TURBINE OVERHAUL			-	5,830	6,774	
			2354 BOWMAN INTERTIE BRKR RPLC		4,813	-	-	4,813	
			2362 CPPH TRANSFORMER RPLCMNT			-	5,574	6,774	
			2393 RPH BALANCE OF PLANT		21,930	-	37,840	242,813	
			2394 RPH RELAY PROTECTION UPGR		11,740	-	24,206	794	
			2402 CPPH GOVERNOR RPLC & INST		102,079	-	141,552	24,271	
			2552 SFPH FIRE DETECTION UPGRD			-	1,885	10,649	

**Nevada Irrigation District (June 2021)**  
 Fiscal Year 2021: 50% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Hydroelectric	50112 Hydro Admin	52920 Program: Ph Improvements	2553 CNPH FIRE DETECTION UPGRD		-	1,885	10,649			
			2554 CSPH FIRE DETECTION UPGRD		-	1,885	10,649			
			6943 COMBIE SO ACCESS RD		-	5,000	410			
				52920 Program: Ph Improvements Sum		461,254	1,925,000	287,317	624,011	1,474,926
				52921 Program: Res, Dam, Wtrwy	2021 Budget		2,660,000			
					2007 HYDRO GAGING STN DESIGN	5,210	-	236	5,210	
					201402 COMBIESO SCOUR COUNTER ME	23,157	-	42,318	0	
					2076 ROLLINS LLO HB VALVE		-	10,366	(0)	
					2094 SF SPILLWAY REPAIR	379,300	-	204,848	216,163	
					2357 SAWMILL DAM FACE IMPRVMT		-	6,497	-	
					2360 FRENCH DAM UPGRADES		-	1,104	63,881	
				52921 Program: Res, Dam, Wtrwy Sum		407,667	2,660,000	265,368	285,254	2,517,044
				52922 Program: Lower Div Wtrwy	2021 Budget		100,000			
				52922 Program: Lower Div Wtrwy Sum			100,000			100,000
				52923 Program: Upper Div Wtrwy	2021 Budget		300,000			
					2339 RUCKER SPILL GATE	200,000				
				52923 Program: Upper Div Wtrwy Sum		200,000	300,000			500,000
				52924 Program: SCADA Com Upgrd	2021 Budget		200,000			
					2355 DFPH-DFFB FIBER OPTIC	14,700	-	-	14,700	
					2405 HYDRO OFFICE RADIO TOWER	76,676	-	10,000	66,676	
				52924 Program: SCADA Com Upgrd Sum		91,376	200,000	10,000	81,376	200,000
		<b>Hydroelectric Total</b>				<b>1,423,908</b>	<b>5,435,000</b>	<b>574,734</b>	<b>1,254,253</b>	<b>5,029,921</b>
		<b>Grand Total</b>				<b>17,164,643</b>	<b>11,235,000</b>	<b>6,404,678</b>	<b>8,506,592</b>	<b>13,488,373</b>

# Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

## Operating & Non Operating Budget: **Budget Amendment Summary**

Rollovers	2021 Budget	Amendments	Original
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**Operating & Non Operating Expenses:**

Water Division	10113 Directors	-	209,749	-	209,749
	10114 Administration	-	-	-	-
	10115 Management	209,416	7,574,244	(115,000)	7,689,244
	10116 Watershed	167,555	1,292,252	-	1,292,252
	10117 Human Resources	-	522,726	-	522,726
	10118 Information Services	1,092,409	1,343,200	210,000	1,133,200
	10119 Safety	43,900	366,992	-	366,992
	10120 Communications	22,439	277,262	5,000	272,262
	10131 Cashiering	-	198,620	-	198,620
	10133 Customer Service	-	1,515,513	-	1,515,513
	10135 Accounting	166,140	1,080,042	-	1,080,042
	10151 Engineering	14,703,694	8,994,933	(350,000)	9,344,933
	10171 Water Operations	198,640	9,614,056	550,000	9,064,056
	10191 Maintenance	711,571	10,722,296	(100,000)	10,822,296
	10192 Vegetation	17,948	1,116,907	-	1,116,907
	10193 Purchasing	-	941,375	-	941,375
	10195 Shop Operations	-	882,819	-	882,819
	Transfer Out Debt Service	-	7,500,000	-	7,500,000
<b>Water Division Total</b>		<b>17,333,712</b>	<b>54,152,986</b>	<b>200,000</b>	<b>53,952,986</b>
-					
Recreation Division	30250 General Recreation	-	2,103,757	(200,000)	2,303,757
	30254 Upper Division Recreation	-	501,316	-	501,316
<b>Recreation Division Total</b>		<b>-</b>	<b>2,605,073</b>	<b>(200,000)</b>	<b>2,805,073</b>
-					
Hydroelectric Division	50112 Hydro Admin	1,936,205	17,174,997	-	17,174,997
	50161 Hydro Operations	-	2,882,257	-	2,882,257
	50167 Hydro Maintenance	48,975	4,075,125	-	4,075,125
<b>Hydroelectric Division Total</b>		<b>1,985,180</b>	<b>24,132,379</b>	<b>-</b>	<b>24,132,379</b>
-					
<b>Grand Total</b>		<b>19,318,892</b>	<b>80,890,438</b>	<b>-</b>	<b>80,890,438</b>

# Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Encumbrances, approved budgets, incomplete end of year contracts</u></b>				
BA 2021-164	10151	52908 Program: PRV Program	67,000	Rollover prior approved unencumbered budgets
		52910 Program: Raw Water Rplc	93,500	
		52911 Program: Backbone Extension	197,800	
		Total	358,300	
BA 2021-169	10115	52603 Consulting/Contractor Fees	147,508	Rollover prior budgets for existing encumbrances
	10116	52603 Consulting/Contractor Fees	40,164	
	10118	52603 Consulting/Contractor Fees	7,863	
		52915 Proj Bud: Non-Programmatic	908,791	
	10119	52710 Office Supplies	43,900	
	10135	52603 Consulting/Contractor Fees	96,447	
		52609 Temporary Labor	50,393	
	10151	52603 Consulting/Contractor Fees	47,505	
		52907 Program: Pipeline Rplc	93,015	
		52910 Program: Raw Water Rplc	200,257	
		52911 Program: Backbone Extension	9,699	
		52914 Program: Sediment Removal	938,841	
		52915 Proj Bud: Non-Programmatic	7,201,489	
10171	52603 Consulting/Contractor Fees	78,640		
10191	52902 Vehicle Purchases	143,955		
	52915 Proj Bud: Non-Programmatic	26,537		
	52943 Program: Canal Rstrtn	6,920		

# Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Encumbrances, approved budgets, incomplete end of year contracts</u></b>				
	10192	52603 Consulting/Contractor Fees	15,948	
	50112	52603 Consulting/Contractor Fees	512,298	
		52915 Project: Non-Programmatic	263,611	
		52920 Program: Powerhouse Impr	361,253	
		52921 Program: Dam & Water Impr	407,667	
		52924 Program: SCADA Com Upgrd	91,376	
	50167	52603 Consulting/Contractor Fees	<u>48,975</u>	
		Total	11,743,052	
BA 2021-170	10151	52914 Program: Sediment Removal	548,214	Rollover prior approved unencumbered budgets
		52915 Project: Non-Programmatic	<u>4,390,142</u>	
		Total	4,938,356	
BA 2021-172	10118	52915 Project: Non-Programmatic	175,755	Rollover prior budgets for existing encumbrances
BA 2021-177	10191	52902 Vehicle Purchases	134,159	Rollover prior budgets for existing encumbrances
	10192	52506 Small Tools	<u>2,000</u>	FY2021 Small tools budget never entered
		Total	136,159	
BA 2021-178	10115	52603 Consultant Fees	46,463	Rollover prior budgets for existing encumbrances
	10115	52615 Contractor Fees	15,445	
	10116	52603 Consultant Fees	127,391	
	10120	52603 Consultant Fees	<u>22,439</u>	
		Total	211,738	
BA 2021-180A	10135	52609 Temporary Labor	19,300	Rollover prior budgets for existing encumbrances
		Rollover Total	17,582,660	

# Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<b><u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u></b>				
BA 2021-165	10118	52603 Consultant Fees	100,000	Transfer to cover IT Temp IT Administrator
	10115	51101 Salary	(75,000)	
	10191	51101 Salary	(25,000)	
	Total		-	
BA 2021-166	10120	52709 Advertising/Legal Notices	5,000	Transfer to cover NID brochure update
	10115	52603 Consultant Fees	(5,000)	
	Total		-	
BA 2021-168	10118	52603 Consultant Fees	100,000	Transfer to cover IT Temp Helpdesk Staffing
	10118	52915 Project: Non-Programmatic	(50,000)	
	10115	51311 Pension Premiums	(35,000)	
	10191	51311 Pension Premiums	(15,000)	
	Total		-	
BA 2021-173	10118	52915 Project: Non-Programmatic	50,000	Transfer to replace 2295 Financial System budget
	10191	51101 Salary	(50,000)	
	Total		-	
BA 2021-171	10151	52911 Program: Backbone Extension	190,000	
	10151	52913 Program: Extended CEQA	10,000	
	10151	52907 Program: Pipeline Rplc	(190,000)	
	10151	52603 Consultant Fees	(10,000)	
	Total		-	
Total GM Level I			455,000	

# Nevada Irrigation District (June 2021)

Fiscal Year 2021: 50% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<b><u>APC Level II: Amendments up to maximum of \$1,000,000 for a fiscal year</u></b>				
BA 2021-01	10191	52940 Program: Tank Restoration	400,000	Rollover 2020 budget for Tank Restoration
BA 2021-03	50112	52920 Program: Powerhouse Impr	100,000	Rollover 2020 budget for 2402 CPPH Instrumentation
BA 2021-04	50112	52923 Program: Upper Division Wtrwy	200,000	Rollover 2020 budget for 2339 Rucker Spill Gate
BA 2021-05	10171	52503 Equipment Maintenance	120,000	Rollover 2020 budget for No Auburn WTP
		Total APC Level II	820,000	
<b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2021-02	10151	52912 Program: Community Inv Program	916,232	Rollover 2020 budget for 2181 Loma Rica DFWLE
BA 2021-174	10171	52507 Water Purchase	620,000	Water purchase from PG&E
	10151	52915 Project: Non-Programmatic	(350,000)	
	10171	52608 Fed/St/Co Fees	(70,000)	
	30250	52915 Project: Non-Programmatic	(200,000)	
		Total	-	
		Total District Increase/(Decrease) without Rollover	-	
		Total District Rollover Total	19,318,892	